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# Individual Income Tax Returns 1984

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Returns Filed,  
Sources of Income, Exemptions,  
Itemized Deductions, and  
Tax Computations



Statistics of Income Division  
Internal Revenue Service  
Publication 1304 (Rev. 11-86)

84110-987



# Individual Income Tax Returns

**Publication 1304 (Rev. 11-86)**

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This report contains data on sources of income, adjusted gross income, exemptions, deductions, taxable income, income tax, tax credits, self-employment tax, tax withheld, and tax payments. Classifications are by tax status, size of adjusted gross income, and marital status. Data on high income returns are contained in Section 4 of this report.

Additional unpublished information from individual income tax returns, classified by size of adjusted gross income, is available on a reimbursable basis. A public-use computer tape file — the Individual Tax Model File — containing the records selected for the Statistics of Income sample is also available on a reimbursable basis. This file is suitable primarily for making national level estimates.

## **Suggested Citation**

Internal Revenue Service  
Statistics of Income — 1984  
Individual Income Tax Returns  
U.S. Government Printing Office  
Washington, DC 1986

Library of Congress Card No.



# NEW STATISTICAL SERVICES

(Available from Statistics of Income Division)

As part of the Statistics of Income program a series of new services is now being offered (see below). Detailed information on these statistical services can be obtained by writing to Director, Statistics of Income Division (D:R:S), Internal Revenue Service, 1111 Constitution Avenue, N.W., Washington, D.C. 20224. Purchase is by check made payable to the IRS Accounting Section.

## Studies of International Income and Taxes, Publication 1267 – Price \$45.00

Purchase price includes a 516-page document for 1979-83 that presents information from 13 Statistics of Income studies in the international area, including:

- Foreign activity of U.S. corporations
- Activity of foreign corporations in the U.S.
- Foreign interests in U.S. corporations
- Statistics related to individuals, trusts, and estates
- Data presented by-- geographical area or industrial activity, as well as other classifiers

Purchasers of this service also will be provided with additional information for one year as it becomes available. The one year period for receiving additional information can be extended at a cost of \$35.00 per year. A long-term subscription (\$150) includes the compendium and additional information as it becomes available through August 1990. (The next compendium is scheduled for release in September 1990.)

## Individual Income Tax Returns, Publication 1304 — Price \$30.00

Purchase price includes a 135-page document for 1984 presenting Statistics of Income data and tables on:

- Sources of Income
- Exemptions
- Itemized deductions
- Tax Computations
- Data presented by -- size of adjusted gross income, marital status

Purchasers of this service also will be provided with additional articles relating to 1984 data and preliminary 1985 data as they become available and will be notified of future statistical releases relating to individual income tax returns.

## Partnership Returns, Publication 369 — Price \$22.00

Purchase price includes a 314-page document for 1978-82 presenting previously unpublished Statistics of Income data for 1980, 1981 and 1982, as well as data previously issued in other publications. Features include:

- Number of partnerships
- Limited partnerships
- Receipts
- Cost of sales and operations
- Deductions
- Net income
- Capital gains
- Data presented by -- industry size of total assets state number of partners

Purchasers of this service also will be provided with data for 1983 and 1984 as they become available and will also be notified of future statistical releases relating to partnership returns.

## Other Services – Price dependent on the request

- Unpublished tabulations from SOI program are available. Includes detailed tables underlying those published in SOI Bulletin.
- Special tabulations produced to user specifications.
- Public use tape files, including the Individual Tax Model (1978-1984), among others. (Earlier files are available from the Machine-Readable Branch (NNSR) of the National Archives, Washington, DC 20408)

# BUSINESS SOURCE BOOKS

(Available from Statistics of Income Division)

In addition to the Corporation Source Book, two others are now being offered by the Statistics of Income Division (see below). Information can be obtained by writing to Director, Statistics of Income Division (D:R:S) at the address above. Purchase of Source Books should be made at time of request by check payable to the IRS Accounting Section.

## **Corporation Source Book, 1983, Publication 1053 - Price \$175.00**

This is a 480-page document that presents detailed income statement, balance sheet, tax and investment credit items by major and minor industries and size of total assets. This report is part of an annual series and can be purchased for \$175 (years prior to 1982 at \$150). A magnetic tape containing the tabular statistics for 1983 can be purchased for \$1,500.

## **Partnership Source Book, Publication 1289 – Price \$30.00**

This is a 291-page document showing key partnership data for 1957 through 1983, at the minor, major and division industry level. Includes a historical definition of terms section and a summary of legislative changes affecting partnerships during that period. Tables feature:

- |                          |                         |                        |
|--------------------------|-------------------------|------------------------|
| • Number of partnerships | • Depreciation          | • Payroll              |
| • Number of partners     | • Taxes paid deductions | • Payments to partners |
| • Business receipts      | • Interest paid         | • Net income           |

Purchasers of this service also will be advised of the release of subsequent years' data. A magnetic tape containing the tabular statistics can be purchased for an additional \$200.

## **Sole Proprietorship Source Book – In preparation**

This Source Book is a companion to that for partnerships, shown above. It is expected to be available later in 1986. Included will be data on:

- |                        |                         |              |
|------------------------|-------------------------|--------------|
| • Number of businesses | • Depreciation          | • Payroll    |
| • Business receipts    | • Taxes paid deductions | • Net income |
| • Interest paid        |                         |              |

As with Partnerships, a magnetic tape will also be available.

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# OTHER PUBLICATIONS

(Available from Superintendent of Documents GPO, Washington, D.C. 20402)

## **The Statistics of Income (SOI) Bulletin (Quarterly), Publication 1136**

Subscription price \$20.00; Single copy price \$5.50

The SOI Bulletin provides the earliest published financial statistics from the various types of tax and information returns filed with the Internal Revenue Service. The Bulletin also includes information from periodic or special analytical studies of particular interest to tax administrators and economists.

## **Statistics of Income – 1983, Corporation Income Tax Returns, Publication 16**

Presents information on --

- |              |                  |                           |                             |
|--------------|------------------|---------------------------|-----------------------------|
| • Receipts   | • Taxable income | • Distributions to stock- | Data classified by--        |
| • Deductions | • Income tax     | holders                   |                             |
| • Net income | • Tax credits    | • Assets                  |                             |
|              |                  | • Liabilities             |                             |
|              |                  |                           |                             |
|              |                  |                           | • industry                  |
|              |                  |                           | • accounting period         |
|              |                  |                           | • size of total assets      |
|              |                  |                           | • size of business receipts |

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## Section 1

# Introduction, Changes in Law, Sources of the Data, Description of the Sample, and Limitations of the Data\*

The statistics presented in this report are estimates based on a stratified probability sample of individual income tax returns, selected before audit, and represent coverage of the 99.4 million Forms 1040, 1040A and 1040EZ filed by the nation's taxpayers for Tax Year 1984.

Table A shows selected tax items for Tax Years 1970, 1975, 1980, 1983 and 1984. In addition, percent changes for Tax Years 1983 and 1984 are shown. The number of returns filed for 1984 increased by approximately 3.1 million returns and adjusted gross income increased by approximately \$197 billion compared with 1983. This was an increase of approximately 3.2 percent in returns filed and an increase of approximately 10.2 percent in adjusted gross income. However, despite the tax rate reduction in effect for 1984, taxable income and total income tax increased by approximately the same percentage rate as adjusted gross income.

### REQUIREMENTS FOR FILING

The Internal Revenue Code of 1954, as amended, provided the legal basis for tax activity detailed in the tables. For Tax Year 1984, as for previous tax years, the principal criteria that determined the general filing requirements were gross income, filing status, and age. Gross income included all income received in the form of money, property, and services that was not expressly exempt from tax. A return had to be filed by:

- (1) a single person (other than a surviving spouse) under age 65 with gross income of at least \$3,300;
- (2) a single person (other than a surviving spouse) age 65 or over with gross income of at least \$4,300;
- (3) a surviving spouse under age 65 with gross income of at least \$4,400;
- (4) a surviving spouse age 65 or over with gross income of at least \$5,400;
- (5) a married couple, filing a joint return, with both spouses under age 65 and with a combined gross income of at least \$5,400;
- (6) a married couple, filing a joint return, with one spouse age 65 or over and with a combined gross income of at least \$6,400;
- (7) a married couple, filing a joint return, with both spouses age 65 or over and with a combined gross income of at least \$7,400; and

- (8) a married person regardless of age whose spouse was filing a separate return, if that married person had a gross income of at least \$1,000.

Notwithstanding these provisions, there were six additional filing requirements. Specifically, an individual had to file a return for Tax Year 1984 if that individual:

- (1) was claimed as a dependent on another person's return and had "unearned income" (such as trust distributions, interest, or capital gains) of \$1,000 or more;
- (2) was liable for any of the following taxes:
  - social security tax on unreported tip income
  - uncollected social security tax or Railroad Retirement Tax Act (RRTA) tax on reported tip income
  - alternative minimum tax
  - tax on premature IRA distributions
  - tax from recapture of investment credit
- (3) received advanced earned income payments;
- (4) had net earnings of at least \$400 from self-employment income;
- (5) had wages of \$100 or more from a church or qualified church-controlled organization that was exempt from employer social security taxes; or
- (6) had gross income of at least \$1000 and excluded income from sources within U.S. possessions.

These filing requirements applied to all U.S. citizens, residents of Puerto Rico, resident aliens for the entire tax year, certain dual-status taxpayers, and certain nonresident aliens married to U.S. citizens or residents.

In addition, data shown in these tables cover returns from taxpayers who did not meet the general or specific filing requirements but were eligible and did file for a refund or an earned income credit.

Most taxpayers were required to file tax returns within three and one-half months after the close of their accounting periods. Since most individuals use a calendar year period, nearly all returns were due by April 15, 1985. However, each taxpayer could be granted, upon request, one automatic four-month extension of time to file. U.S. citizens residing or traveling outside the United States and Puerto Rico on the due date were automatically granted (without requesting) a two-month extension.

\*This report was prepared under the direction of Susan Hostetter, Chief, Returns Analysis Section, Individual Statistics Branch. David Barker was responsible for overall production. Text was prepared by Terry Smith and Bonnye Walker, and was reviewed by David Paris, Assistant Branch Chief, Individual Statistics Branch. Typing support was provided by Dorothy Farmer.

Table A.--Selected Income and Tax Items for Selected Years, 1970-1984

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	1970	1975	1980	1983	1984	Percent change, 1983 to 1984
	(1)	(2)	(3)	(4)	(5)	(6)
All returns .....	74,279,831	82,229,332	93,902,469	96,321,310	99,438,708	3.2
Form 1040 returns .....	N/A	54,527,726	57,122,592	61,211,264	64,533,502	5.4
Form 1040A returns .....	N/A	27,701,606	36,779,877	19,453,863	18,431,641	-5.3
Form 1040EZ returns .....	N/A	N/A	N/A	15,656,183	16,473,565	5.2
Total income, amount .....	639,357,791	962,886,872	1,642,345,558	2,023,982,876	2,229,649,431	10.2
Adjusted gross income less deficit.....	631,692,540	947,784,873	1,613,731,497	1,942,589,865	2,139,904,356	10.2
Salaries and wages:						
Number of returns .....	66,965,659	73,520,046	83,802,109	83,120,588	85,925,617	3.4
Amount .....	531,883,892	795,399,462	1,349,842,802	1,644,572,655	1,807,137,587	9.9
Interest received:						
Number of returns .....	32,630,355	40,378,240	49,019,575	57,076,334	62,059,703	8.7
Amount .....	22,021,267	43,433,554	102,009,444	153,805,163	176,369,305	14.7
Dividends in adjusted gross income:						
Number of returns .....	7,729,939	8,853,491	10,738,982	13,326,556	14,259,407	7.0
Amount .....	15,806,924	21,892,126	38,761,253	48,556,703	48,640,734	.2
Business or profession net income less loss:						
Number of returns .....	6,159,985	7,242,542	8,881,119	10,682,124	11,237,218	5.2
Amount .....	30,554,201	39,421,478	55,129,154	60,359,154	70,766,610	17.2
Net Capital gain less loss:						
Number of returns .....	7,962,663	7,574,823	9,970,921	10,917,709	12,558,688	15.0
Amount .....	9,006,683	14,071,893	30,029,074	49,407,678	54,519,368	10.3
Pensions and annuities in adjusted gross income:						
Number of returns .....	3,249,558	5,088,937	7,373,704	10,120,721	11,551,051	14.1
Amount .....	7,878,808	20,886,871	43,339,736	69,813,961	80,447,934	15.2
Rents and royalties net income less loss:						
Number of returns .....	6,557,498	7,143,812	8,208,132	8,643,803	9,100,525	5.3
Amount .....	3,232,817	5,202,078	4,105,381	-5,387,351	-9,482,800	-76.0
Partnership and S Corporations:						
Number of returns .....	n.a.	n.a.	n.a.	4,867,695	5,203,592	6.9
Amount .....	12,637,912	12,811,091	10,099,346	-527,556	-2,268,204	-329.9
Farm net income less loss:						
Number of returns .....	3,026,530	2,755,041	2,608,430	2,710,044	2,694,420	-.6
Amount .....	2,788,713	3,563,325	-1,792,466	-9,294,484	-13,095,506	-40.9
Total statutory adjustments:						
Number of returns .....	6,370,552	9,024,255	13,148,919	34,837,711	37,025,796	6.3
Amount .....	7,665,251	15,101,999	28,614,061	81,393,011	89,745,075	10.3
Individual Retirement Arrangement:						
Number of returns .....	N/A	1,211,794	2,564,421	13,613,167	15,232,856	11.9
Amount .....	N/A	1,436,443	3,430,894	32,060,627	35,374,424	10.3
Self-employed retirement (Keogh):						
Number of returns .....	591,655	595,892	568,936	656,038	648,958	-1.1
Amount .....	847,692	1,603,788	2,007,666	2,937,980	4,072,409	38.6
Married couple who both work:						
Number of returns .....	N/A	N/A	N/A	22,557,433	24,126,180	7.0
Amount .....	N/A	N/A	N/A	19,762,365	22,407,621	13.4
Exemptions:						
Number of exemptions .....	204,126,402	212,202,596	227,925,098	234,390,944	240,886,327	2.8
Number, age 65 or over .....	8,904,331	9,937,208	11,847,168	14,819,860	15,890,548	7.2
Total deductions:						
Number of returns .....	73,862,448	81,585,541	88,491,251	90,816,724	94,855,579	4.4
Amount .....	120,549,755	233,181,778	346,000,155	448,667,194 <sup>1/</sup>	499,585,197 <sup>1/</sup>	11.3
Total itemized deductions:						
Number of returns .....	35,430,047	26,074,061	28,950,282	35,230,292	38,203,092	8.4
Amount .....	88,178,487	122,260,601	218,028,139	309,633,773	358,876,015	15.9
Medical and dental expense .....	10,585,749	11,422,312	14,972,082	18,074,335	21,450,276	18.7
Taxes paid .....	32,014,673	44,141,289	69,404,275	99,750,645	115,245,288	15.5
Interest paid .....	23,929,477	38,885,282	91,187,006	134,691,655	158,176,338	17.4
Contributions .....	12,892,732	15,393,331	25,809,608	37,677,955	42,119,812	11.8
Taxable income:						
Number of returns .....	59,593,598	65,852,602	88,104,696	90,816,724	94,178,183	3.7
Amount .....	401,154,285	595,492,866	1,279,985,360	1,544,872,497	1,701,365,731	10.1
Income tax before credits:						
Number of returns .....	59,596,755	65,854,734	76,135,819	80,610,882	84,440,481	4.8
Amount .....	84,156,695 <sup>2/</sup>	132,452,044	256,294,315	279,841,890	306,686,024	9.6
Total tax credits <sup>3/</sup> .....	369,610	8,069,846	7,215,839	8,190,737	9,263,308	13.1
Child care credit .....	N/A	N/A	956,439	2,051,462	2,648,834	29.1
Credit for the elderly and disabled..	167,656	128,968	134,993	116,324	107,002	-8.0
Residential energy credit .....	N/A	N/A	562,141	549,024	645,093	17.5
Foreign tax credit .....	169,623	381,985	1,341,675	617,749	738,014	19.5
Investment credit .....	30,554	1,593,150	3,288,415	4,161,453	6,347,422	52.5
Income tax after credits .....	83,787,323	124,382,197	249,078,475	271,651,153	297,422,715	9.5
Total income tax:						
Number of returns .....	59,317,371	61,490,737	73,906,244	78,016,323	81,639,509	4.6
Amount .....	83,909,311	124,526,297	250,341,440	274,181,323	301,923,057	10.1

n.a. Not available

N/A Not applicable

<sup>1/</sup> Includes total itemized deductions, charitable contributions for nonitemizers, and zero bracket amount on nonitemized deductions.<sup>2/</sup> Includes surcharge of \$2,018,078,000.<sup>3/</sup> Includes credits not shown separately below.

NOTE: Detail may not add to total because of rounding.

CHANGES IN LAW

As a result of the Tax Reform Act of 1984, the 1983 Social Security Amendments Act and Railroad Retirement Solvency Act, and the Tax Equity and Fiscal Responsibility Act of 1982, certain new tax provisions affected 1984 income tax returns. Most of these tax law changes pertaining to individual returns are reflected in this report. Likewise, the final tax rate reduction mandated by the Economic Recovery Act of 1981 is reflected in the 1984 tax tables and tax rate schedules.

All major changes are listed below in alphabetical order.

Section 3 contains more detailed explanations and definitions of terms used in this report.

Backup Withholding

For Tax Year 1984, a backup withholding rule was enacted to insure that certain income payments were reported and that income tax was collected for them. Such payments, reported by financial institutions or other businesses, were generally not subject to withholding. However, if the taxpayer failed to comply with any of the following conditions the financial institution or business would have enforced a 20 percent backup withholding:

- (1) providing the financial institution or business the correct social security or other taxpayer identification number in the required manner,
- (2) providing adequate certification to allow exemption from backup withholdings, or
- (3) accurately reporting all interest, dividends, and other reportable payments for the previous year.

Capital Gain Holding Period

The capital gain holding period for certain assets acquired during Tax Year 1984 was reduced. For long-term gains or losses from assets purchased after June 22, 1984, the holding period was reduced from "more than one year" to "more than six months". For short-term gains or losses from assets acquired after June 22, 1984, the holding period was reduced to six months or less.

Contributions Deduction for Nonitemizers

Beginning with Tax Year 1984, taxpayers who did not itemize deductions could deduct 25 percent of the first \$300 (\$150 if married filing separately) of qualifying charitable contributions. Therefore, taxpayers could deduct as much as \$75 (\$37.50 if married filing separately) in computing taxable income.

For Tax Years 1982 and 1983, the deduction of 25 percent of contributions applied only to the first \$100 (\$50 if married filing separately) of qualifying contributions thus limiting the deductible amount to \$25 (\$12.50 if married filing separately).

Credit for the Elderly and Permanently and Totally Disabled

For Tax Year 1984, the eligibility requirements for the credit for the elderly were changed. The requirements were modified to include certain taxpayers previously eligible for the disability income exclusion (repealed for Tax Year 1984). The new credit for the elderly and permanently and totally disabled

applied to individuals (1) who were age 65 or older or (2) who were under age 65, retired with a permanent and total disability, and who received taxable income from a public or private employer because of that disability.

Qualifying individuals determined the base amount of income on which to figure the credit from an allowable amount of income classified by filing status and age. However, permanently and totally disabled individuals under age 65 had to determine their base amount as the lesser of the allowable amount or taxable disability income. The base amount for both qualifying groups was further reduced by the sum of nontaxable social security benefits, railroad retirement and veterans pensions, other nontaxable pensions, and one-half of adjusted gross income in excess of a set amount which was also classified by filing status and age. Lastly, the actual credit was computed as 15 percent of the base amount.

Foreign Earned Income Exclusion

The scheduled \$5,000 increase in the foreign earned income exclusion did not become effective for Tax Year 1984, but was delayed until Tax Year 1988. Thus the maximum exclusion was still limited to \$80,000. For Tax Year 1984, the limit for deduction of "reasonable" amounts of employer-provided foreign housing increased by \$263 to \$6,878.

General Business Credit

As a result of the Tax Reform Act of 1984, a major revision was made in the calculation of certain income tax credits. The investment credit, jobs credit, and alcohol fuels credit were each separately computed and the totals were combined into a new single credit, the general business credit. Taxpayers claiming more than one of the business credits were required to summarize them on a new form, Form 3800, General Business Credit. The general business credit was limited to 100 percent of the first \$25,000 (\$12,500 for married persons filing separately) of "adjusted tax liability" plus 85 percent of the excess. If the current year general business credit exceeded the tax liability limitation and could not be used for Tax Year 1984, the unused amount could be carried back to the three preceding tax years. Any unused credit after carryback could be carried forward for 15 years after the year of the credit. Additionally, all carryforwards of unused investment credit, jobs credit, and alcohol fuels credit from 1983 were added together and reported on Form 3800.

Taxpayers claiming a single credit or the carry-forward for a single credit did not have to file Form 3800, but were required to use only the appropriate form for the particular credit or credit carryforward.

Income Averaging

Beginning for 1984, the computation for income averaging changed. The base period was reduced from four years to three years, thus only including the three years immediately preceding the computation year. In addition, the taxpayer's taxable income for 1984 had to exceed 140 percent of average taxable income for the three-year base period. Previously, the taxpayer's current-year taxable income only had to exceed 120 percent of the average base period income.

Individual Retirement Arrangements

Beginning with Tax Year 1984, deductions for an Individual Retirement Arrangement (IRA) were allowed

only for contributions made prior to the filing due date of the return, in most cases, April 15, 1985. Previously taxpayers could make IRA contributions until the due date for filing their returns, including extensions of time to file.

#### Medical and Dental Expenses

For Tax Year 1984, amounts paid for medicine and drugs or insulin were deductible only if they were for prescribed medicine and drugs or insulin. In addition, taxpayers could deduct a maximum of \$50 per day for certain lodging expenses incurred for medical care. The medical and dental expense deduction was still limited to the excess over 5 percent of adjusted gross income.

#### Nonbusiness Casualty and Theft Losses

For Tax Year 1984, taxpayers were still allowed to deduct unreimbursed nonbusiness casualty and theft losses to the extent that the net loss for each such casualty or theft exceeded \$100 and the combined amount for all net losses during the year exceeded 10 percent of adjusted gross income. However, if the computation of a single nonbusiness casualty or theft loss resulted in a gain, the amount was treated as a capital gain and reported on the Schedule D. Gains were realized if total reimbursements exceeded total cost or fair market value for the items. Depending on the holding period for the lost asset, the amounts were treated as either short or long-term capital gains.

#### Social Security and Railroad Retirement Benefits

As a result of the 1983 Social Security Amendments and Railroad Retirement Solvency Acts, a percentage of social security benefits (or tier 1 railroad retirement benefits) were subject to tax for Tax Year 1984. The amount of benefits that had to be included in taxable income was the lesser of half the benefits received for the year or half the excess over a specified base amount of the sum of the taxpayer's modified adjusted gross income (AGI) and half of the benefits. Modified adjusted gross income was the taxpayer's AGI plus the following:

- (1) any tax-exempt interest,
- (2) the two-earner married couple deduction,
- (3) the foreign earned income exclusion and the foreign housing deduction, and
- (4) the exclusion for income from U.S. possessions and Puerto Rico.

The base amount that applied was \$25,000 for single persons, \$32,000 for married couples filing jointly, \$25,000 for married persons filing separately and not living with their spouse, and zero for married persons filing separately and living together.

Tier 2 railroad retirement benefits were treated as pension and annuity income, such as those paid by private firms. Consequently, these benefits were subject to Federal income tax. Other payments received under the Railroad Unemployment Insurance Act that were not compensation for on-the-job injuries were also taxable.

#### Tax Rate Reduction

The final 10 percent tax rate reduction, mandated by the Economic Recovery Tax Act of 1981, was reflected in the 1984 tax tables and tax rate schedules.

#### Total Tax Credits

As a result of the Tax Reform Act of 1984 the credits portion of Form 1040 was revised. A new category, "total personal credits", was introduced. The credit consisted of the child care credit, credit for the elderly and permanently and totally disabled, residential energy credit, and political contributions credit. The sum of these credits was subtracted from "income tax before credits" to arrive at "income tax after personal credits," also a new category.

For purposes of this report, the remaining credits are the foreign tax credit, general business credit, research and experimentation credit, and "other" tax credits.

#### SAMPLE SELECTION

The statistics in this report were estimated from a stratified probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, and 1040EZ filed by U.S. citizens and residents. The sample was designated at the National Computer Center and was processed in each of the ten Internal Revenue Service (IRS) Centers during Calendar Year 1985. The total sample of 94,422 returns was selected from a population of 99,579,174 returns.

All returns processed during 1985 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later on, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns along with those returns that contained no income information were excluded from the tables in this report. Sample returns representing approximately 140,000 returns were excluded from the tables.

The estimates in this report are intended to represent all returns filed for Income Year 1984. While about 98 percent of the returns processed during Calendar Year 1985 were for Income Year 1984, a few were for noncalendar years ending during 1984 and 1985 and some were returns for prior years. Returns for prior years were used in place of 1984 returns received and processed after December 31, 1985. This was done in the belief that the characteristics of returns due but not yet filed could best be represented by the returns for previous income years that were processed in 1985. Therefore, data for Tax Year 1984 may include amounts of minimum tax (or other discontinued items) reported on returns filed in 1985.

#### SAMPLE DESIGN AND SELECTION CRITERIA

Data from Forms 1040, 1040A, and 1040EZ processed to the IRS Individual Master File System at the National Computer Center during Calendar Year 1985 were stratified, by computer, into sample strata. These strata were based on the larger of total income or total loss amounts and the size of business plus farm receipts. In addition they were based on the presence or absence of a Form 2555, Foreign Earned Income; a Form 1116, Computation of Foreign Tax Credit; a Schedule C, Profit or (Loss) From Business or Profession; and a Schedule F, Farm Income and Expenses. Nineteen variables were used to derive the total income and loss amounts.

Returns were then selected from the sample strata using two methodologies. One method used certain ending digits of the Social Security Number (SSN) and the second method used ending digits of random

numbers generated from transformations of the SSN. The sampling rates ranged from 0.03 percent to 100 percent.

Table B contains the number of returns in the population and sample by sample stratum for the United States and State Groups. The State Groups were formed on the basis of total number of Forms 1040, 1040A, and 1040EZ filed for each State. The sampling rates of each State Group were identical. A comparison of the population counts in Table B with the total shown in the national tables of this report will disclose a small difference. This difference is the result of having excluded approximately 140,000 returns (see above).

#### METHOD OF ESTIMATION

Weighting factors were obtained by dividing the computing population count of returns in a sample stratum by the number of sample returns for that stratum. The weighting factors were then converted to "integer weighting factors" which were applied to each return. For example, if a weight of 44.24 was computed for a stratum, 24 percent of the sample returns in that stratum would receive an integer weight of 45, and 76 percent a weight of 44. One set of weighting factors was computed for each State Group. These two sets of weighting factors were used to generate all of the estimated numbers of returns and amounts in this report.

#### SAMPLING VARIABILITY AND CONFIDENCE INTERVALS

The particular sample used in this study is one of a large number of all possible samples that could have been selected using the same sample design. Estimates derived from the different samples would differ from each other. The deviation of a sample estimate from the average of all possible samples is called the sampling error. The standard error of an estimate is a measure of the variation among the estimates from the possible samples and thus is a measure of the precision with which an estimate from a particular sample approximates the average result of all possible samples.

The coefficient of variation (CV) is the standard error of the estimate expressed as a percent of the estimate. Table 1.4 CV contains computed CV's for many estimates in this report. The CV's were derived from using the sum-of-squares method.

The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. For example, from Table 1.4, the amount estimate,  $X$ , for State income tax refunds is \$7.038 billion and its related coefficient of variation,  $CV(X)$ , is 1.43 percent. The standard deviation (error) of the estimate,  $SE(X)$ , is needed to construct the interval estimate and its coefficient of variation:

$$\begin{aligned} SE(X) &= X \cdot CV(X) \\ &= (\$7.038 \text{ billion}) \cdot (0.0143) \\ &= \$0.101 \text{ billion} \end{aligned}$$

This  $SE(X)$  value is then subtracted from and added to the estimate,  $X$ , to construct a 68 percent confidence interval estimate. The interval is calculated using the formula:

$$(X - SE(X)) \leq Y \leq (X + SE(X))$$

where  $Y$  is the population value estimated by  $X$ . Based on these data, the interval estimate is from \$6.937 billion ( $7.038 - 0.101$ ) to \$7.139 billion ( $7.038 + 0.101$ ).

A conclusion that the average estimate of State Income Tax Refunds lies within an interval computed in this way would be correct for approximately two-thirds of all possible similarly selected samples. To obtain this interval estimate with 95 percent confidence, multiply the  $SE(X)$  value by two. For these data, the resulting interval would be from 6.836 billion to \$7.240 billion.

Whenever a weighted frequency is less than 3, the estimate and its corresponding amount are combined or deleted in order to avoid disclosure of information for specific taxpayers. These combinations and deletions are indicated by a double asterisk (\*\*) and by a dagger (†), respectively. Estimates based on less than 10 sampled returns are considered to be unreliable. These estimates are noted by a single asterisk (\*) to the left of the data unless all of the sampled returns are selected with certainty (at the 100 percent rate).

Further details concerning confidence intervals, including the approximation of CV's for combined sample estimates, may be obtained by writing to the Statistics of Income Division, D:R:S:I, Internal Revenue Service, 1111 Constitution Avenue, N.W., Washington, DC 20224.

#### PROCESSING AND MANAGEMENT OF THE SAMPLE

While the sample was being selected, the selection process was monitored by applying prescribed sampling rates for each stratum to the population for that stratum. A follow-up was required to reconcile differences between the actual number of returns selected and the expected number.

In transcribing and tabulating the information from the returns in the sample, checks were imposed to improve the quality of the resulting estimates. Incorrect or missing entries on the sampled record were altered during statistical editing to make them consistent with other entries on the return and accompanying schedules. Data were also adjusted during editing in an attempt to achieve consistent statistical definitions. For example, a taxpayer may have reported director's fees on the other income line of the Form 1040 return. If this situation had been detected during statistical editing, the amount of director's fees would have been included in salaries and wages in the sample record.

Quality of the sample data was controlled at the IRS service centers by means of a continuous verification system that used computer tests to check for mathematical errors and inconsistent data. In addition, these tests identified items and areas of returns where SOI editors were required to transcribe additional data that is not available from revenue processing files.

After the completion of service center review, data were further validated, tested, and lastly balanced at the Detroit Data Center. Adjustments and imputation for selected fields were used to make each record internally consistent. Data were then tabulated.

A small subsample of returns was selected and independently reviewed, analyzed, and processed for a quality measurement evaluation.

Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax laws, taxpayer reporting variations and limitations, economic conditions, comparability with other statistical series, and statistical techniques used in data processing.

## Individual Returns/1984

Table B.--Number of Forms 1040, 1040A and 1040EZ in the Population and Sample, 1984

Description of the sample strata	Number of Returns					
	United States totals <sup>1</sup>		State Group A <sup>2</sup>		State Group C <sup>3</sup>	
	Population count	Sample count	Population count	Sample count	Population count	Sample count
	(1)	(2)	(3)	(4)	(5)	(6)
Grand total.....	99,579,174	94,422	6,619,216	5,273	92,959,958	89,149
Form 1040 returns only with adjusted gross income of \$200,000 and over with no income tax after credits and no additional tax for tax preferences, total.....	674	674	31	31	643	643
Form 1040 returns only with combined Schedule C (business or profession) net profit or net loss of \$200,000 and over, total.....	12,118	12,118	610	610	11,508	11,508
Larger of total income amounts or total loss amounts and Size of business receipts plus farm receipts						
Forms 1040 only with Form 2555.....	166,543	131	-	-	166,543	131
Under \$1,000,000.....	166,486	74	-	-	166,486	74
\$1,000,000 and over.....						
Under \$1,000,000.....	57	57	-	-	57	57
Forms 1040 only with Form 1116, but without Form 2555.....	389,607	3,066	21,552	122	368,055	2,944
Under \$1,000,000.....	386,610	69	21,435	5	365,175	64
\$1,000,000 and over.....						
Under \$1,000,000.....	2,997	2,997	117	117	2,880	2,880
Forms 1040 only with Schedule C, but without a Form 2555 or Form 1116.....	11,695,624	22,739	878,890	1,355	10,816,734	21,384
Under \$20,000.....	4,643,296	2,722	371,701	214	4,271,595	2,508
\$20,000 under \$50,000.....						
Under \$20,000.....	4,996,803	4,509	377,380	330	4,619,423	4,179
\$50,000 under \$100,000.....						
Under \$50,000.....	1,571,102	3,138	101,883	207	1,469,219	2,931
\$100,000 under \$200,000.....						
Under \$100,000.....	363,418	2,152	21,745	149	341,673	2,003
\$200,000 under \$500,000.....						
Under \$200,000.....	97,520	2,702	5,081	128	92,439	2,574
\$500,000 under \$1,000,000.....						
Under \$500,000.....	16,242	3,267	787	152	15,455	3,115
\$1,000,000 under \$2,000,000.....						
Under \$1,000,000.....	5,018	2,024	217	79	4,801	1,945
\$2,000,000 under \$5,000,000.....						
Under \$2,000,000.....	1,772	1,772	73	73	1,699	1,699
\$5,000,000 and over.....						
Under \$5,000,000.....	453	453	23	23	430	430
Forms 1040 only with Schedule F, but without Form 2555, Form 1116, or Schedule C.....	2,115,190	3,160	197,105	251	1,918,085	2,909
Under \$20,000.....	893,609	188	91,586	21	802,023	167
\$20,000 under \$50,000.....						
Under \$20,000.....	898,517	282	78,754	24	819,763	258
\$50,000 under \$100,000.....						
Under \$50,000.....	237,973	225	19,656	18	218,317	207
\$100,000 under \$200,000.....						
Under \$100,000.....	57,136	252	5,016	23	52,120	229
\$200,000 under \$500,000.....						
Under \$200,000.....	21,939	382	1,671	28	20,268	334
\$500,000 under \$1,000,000.....						
Under \$500,000.....	4,189	619	308	56	3,881	563
\$1,000,000 under \$2,000,000.....						
Under \$1,000,000.....	1,232	617	73	40	1,159	577
\$2,000,000 under \$5,000,000.....						
Under \$2,000,000.....	438	438	35	35	403	403
\$5,000,000 and over.....						
Under \$5,000,000.....	157	157	6	6	151	151
Forms 1040, 1040A and 1040EZ without a Form 2555, Form 1116, Schedule C, or Schedule F.....	85,199,418	52,534	5,521,028	2,904	79,678,390	49,630
Under \$20,000.....	50,995,063	12,822	3,427,195	862	47,567,868	11,950
\$20,000 under \$50,000.....	27,983,842	11,312	1,766,366	703	26,217,476	10,609
\$50,000 under \$100,000.....	5,350,231	7,904	284,343	424	5,065,888	7,430
\$100,000 under \$200,000.....	658,361	3,649	33,498	184	624,863	3,455
\$200,000 under \$500,000.....	175,018	4,384	8,043	204	166,975	4,180
\$500,000 under \$1,000,000.....	25,959	5,211	1,089	205	24,870	5,006
\$1,000,000 under \$2,000,000.....	7,600	3,908	346	174	7,254	3,734
\$2,000,000 under \$5,000,000.....	2,632	2,632	116	116	2,516	2,516
\$5,000,000 and over.....	712	712	32	32	680	680

<sup>1</sup>Three State Groups (A, B and C) were available for use in the sample design, however, State Group B was empty.

<sup>2</sup>State Group A contains returns from the District of Columbia and the following states: Alaska, Delaware, Hawaii, Idaho, Maine, Montana, Nevada, New Hampshire, New Mexico, North Dakota, Rhode Island, South Dakota, Utah, Vermont, West Virginia, and Wyoming.

<sup>3</sup>State Group C includes returns from those states that are not included in State Group A and the following: Puerto Rico, the Office of International Operations and those taxpayers having APO/FPO addresses.

LIMITATIONS OF THE DATA

Cash contributions to a single organization of more than \$3,000 were reported separately from other cash contributions as an itemized deduction on the Schedule A, and these data are shown separately in the statistics. For Tax Years 1982, 1983, and 1984, a processing error caused any contribution amount of more than \$3,000 to be classified as a contribution

to a single organization if there were no contributions to a single organization reported. Thus, cash contributions of \$3,000 or more to a single organization were overstated for those years, and cash contributions under \$3,000 to a single organization were understated. The error was estimated to be \$5.0 billion for Tax Year 1984, \$4.4 billion for Tax Year 1983, and \$3.6 billion for Tax Year 1982.





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\*Production and review of tables was coordinated by June Walters. David Barker, William Bradley, Dorothy Collins, Marshall Epstein, John Labate, Martha Shiley, Terry Smith and Norman Waits were responsible for specific tables.

Table 1.1 — Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	All returns					Taxable returns				
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit		Percent of total
			Amount	Percent of total	Average (dollars)			Amount	Percent of total	
Size of Adjusted Gross Income	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total.....	99,438,708	100.0	2,139,904,356	100.0	21,520	81,639,509	100.0	2,097,045,567	100.0	
No adjusted gross income .....	1,003,708	1.0	-33,323,253	—	-33,200	20,994	( <sup>1</sup> )	-1,473,844	—	
\$1 under \$1,000 .....	2,325,440	2.3	1,338,809	0.1	576	4,019	( <sup>1</sup> )	3,028	( <sup>1</sup> )	
\$1,000 under \$2,000 .....	3,476,036	3.5	5,228,676	0.2	1,504	256,255	0.3	388,093	( <sup>1</sup> )	
\$2,000 under \$3,000 .....	3,407,724	3.4	8,504,205	0.4	2,496	171,238	0.2	433,011	( <sup>1</sup> )	
\$3,000 under \$4,000 .....	3,420,074	3.4	11,962,961	0.6	3,498	1,736,685	2.1	6,295,042	0.3	
\$4,000 under \$5,000 .....	3,610,463	3.6	16,188,238	0.8	4,484	2,426,448	3.0	10,864,953	0.5	
\$5,000 under \$6,000 .....	3,255,669	3.3	17,941,036	0.8	5,511	2,226,769	2.7	12,267,262	0.6	
\$6,000 under \$7,000 .....	3,328,765	3.3	21,676,669	1.0	6,512	2,139,884	2.6	13,915,030	0.7	
\$7,000 under \$8,000 .....	3,361,116	3.4	25,264,653	1.2	7,517	2,475,545	3.0	18,617,279	0.9	
\$8,000 under \$9,000 .....	3,431,815	3.5	29,123,892	1.4	8,486	2,867,577	3.5	24,372,447	1.2	
\$9,000 under \$10,000 .....	3,071,313	3.1	29,167,289	1.4	9,497	2,765,114	3.4	26,279,273	1.3	
\$10,000 under \$11,000 .....	2,980,560	3.0	31,222,960	1.5	10,476	2,792,497	3.4	29,253,046	1.4	
\$11,000 under \$12,000 .....	2,996,644	3.0	34,453,733	1.6	11,497	2,821,141	3.5	32,440,485	1.5	
\$12,000 under \$13,000 .....	2,881,335	2.9	35,985,646	1.7	12,489	2,753,534	3.4	34,399,447	1.6	
\$13,000 under \$14,000 .....	2,756,859	2.8	37,236,428	1.7	13,507	2,623,144	3.2	35,445,709	1.7	
\$14,000 under \$15,000 .....	2,445,688	2.5	35,423,944	1.7	14,484	2,393,485	2.9	34,666,043	1.7	
\$15,000 under \$16,000 .....	2,472,211	2.5	38,273,203	1.8	15,481	2,424,119	3.0	37,529,079	1.8	
\$16,000 under \$17,000 .....	2,421,622	2.4	39,922,411	1.9	16,486	2,370,686	2.9	39,085,613	1.9	
\$17,000 under \$18,000 .....	2,381,676	2.4	41,661,586	1.9	17,493	2,347,523	2.9	41,061,293	2.0	
\$18,000 under \$19,000 .....	2,179,865	2.2	40,351,087	1.9	18,511	2,131,408	2.6	39,457,700	1.9	
\$19,000 under \$20,000 .....	2,029,085	2.0	39,569,415	1.8	19,501	2,003,135	2.5	39,063,056	1.9	
\$20,000 under \$25,000 .....	8,815,390	8.9	198,021,274	9.3	22,463	8,702,306	10.7	195,493,924	9.3	
\$25,000 under \$30,000 .....	7,635,404	7.7	209,274,643	9.8	27,408	7,547,355	9.2	206,830,967	9.9	
\$30,000 under \$40,000 .....	11,075,106	11.1	384,207,790	18.0	34,691	11,005,904	13.5	381,861,978	18.2	
\$40,000 under \$50,000 .....	5,963,041	6.0	264,922,227	12.4	44,427	5,946,773	7.3	264,201,427	12.6	
\$50,000 under \$75,000 .....	4,657,702	4.7	275,046,849	12.9	58,052	4,637,722	5.7	273,834,369	13.1	
\$75,000 under \$100,000 .....	1,049,444	1.1	89,289,787	4.2	85,083	1,045,455	1.3	88,940,952	4.2	
\$100,000 under \$200,000 .....	761,193	0.8	100,041,518	4.7	131,427	759,565	0.9	99,833,885	4.8	
\$200,000 under \$500,000 .....	199,711	0.2	57,509,946	2.7	287,966	199,284	0.2	57,388,854	2.7	
\$500,000 under \$1,000,000 .....	29,215	( <sup>1</sup> )	19,729,296	0.9	675,314	29,144	( <sup>1</sup> )	19,681,104	0.9	
\$1,000,000 or more .....	14,834	( <sup>1</sup> )	34,687,437	1.6	2,338,374	14,800	( <sup>1</sup> )	34,615,061	1.7	

Size and accumulated size of adjusted gross income	Taxable returns — Continued									
	Taxable income			Income tax after credits			Total income tax			
	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Percent of —	Adjusted gross income less deficit	Average income tax (dollars)
Size of Adjusted Gross Income	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Total.....	81,595,361	1,671,247,368	100.0	81,557,399	297,422,715	100.0	301,923,057	100.0	18.1	3,698
No adjusted gross income .....	—	—	—	9,925	46,710	( <sup>1</sup> )	418,860	0.1	( <sup>1</sup> )	19,951
\$1 under \$1,000 .....	—	—	( <sup>1</sup> )	3,977	*119	( <sup>1</sup> )	*929	( <sup>1</sup> )	( <sup>1</sup> )	*231
\$1,000 under \$2,000 .....	256,246	697,813	( <sup>1</sup> )	256,246	12,816	( <sup>1</sup> )	12,916	( <sup>1</sup> )	1.9	3.3
\$2,000 under \$3,000 .....	171,018	585,838	( <sup>1</sup> )	171,017	27,188	( <sup>1</sup> )	31,736	( <sup>1</sup> )	5.4	7.3
\$3,000 under \$4,000 .....	1,735,446	4,764,252	0.3	1,736,556	115,409	( <sup>1</sup> )	117,211	( <sup>1</sup> )	2.5	6.7
\$4,000 under \$5,000 .....	2,426,412	8,327,152	0.5	2,426,411	311,367	0.1	312,957	0.1	3.8	129
\$5,000 under \$6,000 .....	2,226,717	9,538,409	0.6	2,226,717	504,271	0.2	505,165	0.2	5.3	227
\$6,000 under \$7,000 .....	2,139,844	11,085,228	0.7	2,139,674	723,423	0.2	727,869	0.2	6.6	340
\$7,000 under \$8,000 .....	2,475,505	14,761,809	0.9	2,475,506	1,048,006	0.4	1,048,607	0.3	7.1	424
\$8,000 under \$9,000 .....	2,865,869	19,105,042	1.1	2,867,075	1,426,231	0.5	1,434,675	0.5	7.5	500
\$9,000 under \$10,000 .....	2,765,107	20,618,483	1.2	2,763,399	1,667,938	0.6	1,671,498	0.6	8.1	604
\$10,000 under \$11,000 .....	2,792,231	22,782,351	1.4	2,791,730	1,935,709	0.7	1,946,422	0.6	8.5	697
\$11,000 under \$12,000 .....	2,820,609	25,751,208	1.5	2,820,109	2,373,049	0.8	2,383,670	0.8	9.3	845
\$12,000 under \$13,000 .....	2,753,485	27,344,985	1.6	2,753,485	2,628,449	0.9	2,629,836	0.9	9.6	955
\$13,000 under \$14,000 .....	2,623,080	28,539,795	1.7	2,622,580	2,920,065	1.0	2,923,148	1.0	10.2	1,114
\$14,000 under \$15,000 .....	2,393,480	27,970,487	1.7	2,393,479	2,908,623	1.0	2,908,755	1.0	10.4	1,215
\$15,000 under \$16,000 .....	2,423,599	30,355,294	1.8	2,423,562	3,272,451	1.1	3,280,854	1.1	10.8	1,353
\$16,000 under \$17,000 .....	2,370,564	31,586,381	1.9	2,368,777	3,499,790	1.2	3,504,669	1.2	11.1	1,478
\$17,000 under \$18,000 .....	2,347,335	33,504,615	2.0	2,346,833	3,908,594	1.3	3,913,821	1.3	11.7	1,667
\$18,000 under \$19,000 .....	2,131,407	32,104,819	1.9	2,131,407	3,860,629	1.3	3,861,368	1.3	12.0	1,812
\$19,000 under \$20,000 .....	2,002,238	32,050,226	1.9	2,001,665	3,916,553	1.3	3,930,509	1.3	12.3	1,962
\$20,000 under \$25,000 .....	8,701,322	159,838,216	9.6	8,695,395	20,932,593	7.0	20,985,028	7.0	13.1	10.7
\$25,000 under \$30,000 .....	7,546,888	166,901,302	10.0	7,544,613	23,777,417	8.0	23,793,004	7.9	14.3	11.5
\$30,000 under \$40,000 .....	11,004,570	304,314,361	18.2	10,998,131	48,474,552	16.3	48,605,229	16.1	16.0	12.7
\$40,000 under \$50,000 .....	5,944,308	209,940,131	12.6	5,935,546	38,533,616	13.0	38,675,241	12.8	18.4	14.6
\$50,000 under \$75,000 .....	4,634,459	214,344,536	12.8	4,621,458	46,880,687	15.8	47,355,174	15.7	22.1	10.21
\$75,000 under \$100,000 .....	1,043,940	69,079,348	4.1	1,037,729	18,456,380	6.2	18,759,377	6.2	27.2	21.1
\$100,000 under \$200,000 .....	757,576	77,445,628	4.6	752,994	24,968,717	8.4	25,762,519	8.5	33.3	33.97
\$200,000 under \$500,000 .....	198,455	44,182,387	2.6	197,841	17,908,195	6.0	18,775,081	6.2	42.5	32.7
\$500,000 under \$1,000,000 .....	28,928	15,796,695	0.9	28,858	7,132,513	2.4	7,526,585	2.5	47.6	258.255
\$1,000,000 or more .....	14,723	27,930,579	1.7	14,704	13,250,656	4.5	14,120,545	4.7	50.6	954.091

Footnote(s) at end of table.

Table 1.1—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	All returns					Taxable returns				
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit		
			Amount	Percent of total <sup>1</sup>	Average (dollars)			Amount	Percent of total <sup>1</sup>	
Cumulated from Smallest Size of Adjusted Gross Income	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
No adjusted gross income .....	1,003,708	1.0	-33,323,253	—	-33,200	20,994	( <sup>2</sup> )	-1,473,844	—	—
\$1 under \$1,000 .....	2,325,440	2.3	1,338,609	0.1	576	4,019	( <sup>2</sup> )	3,028	( <sup>2</sup> )	( <sup>2</sup> )
\$1 under \$2,000 .....	5,801,476	5.8	6,567,485	0.3	1,152	260,274	0.3	391,121	( <sup>2</sup> )	( <sup>2</sup> )
\$1 under \$3,000 .....	9,209,200	9.3	15,071,690	0.7	1,637	431,512	0.5	824,131	( <sup>2</sup> )	( <sup>2</sup> )
\$1 under \$4,000 .....	12,629,274	12.7	27,034,651	1.2	2,141	2,168,197	2.7	7,119,174	0.3	0.3
\$1 under \$5,000 .....	16,239,737	16.3	43,222,689	2.0	2,662	4,594,646	5.6	17,984,127	0.9	0.9
\$1 under \$6,000 .....	19,495,406	19.6	61,163,925	2.8	3,127	6,621,415	8.4	30,251,389	1.4	1.4
\$1 under \$7,000 .....	22,824,171	23.0	82,840,594	3.6	3,650	8,561,299	11.0	44,166,419	2.1	2.1
\$1 under \$8,000 .....	25,185,287	25.3	108,105,247	5.0	4,128	11,436,844	14.0	62,783,598	3.0	3.0
\$1 under \$9,000 .....	29,617,102	29.9	137,229,140	6.3	4,653	14,304,421	17.5	87,156,145	4.2	4.2
\$1 under \$10,000 .....	32,688,415	32.9	166,366,426	7.7	5,050	17,069,535	20.9	113,435,418	5.4	5.4
\$1 under \$11,000 .....	35,668,975	35.9	197,619,389	9.1	5,540	19,662,032	24.3	142,686,464	6.8	6.8
\$1 under \$12,000 .....	38,665,619	38.9	232,073,122	10.7	6,002	22,683,173	27.8	175,128,949	8.3	8.3
\$1 under \$13,000 .....	41,546,954	41.8	268,058,768	12.3	6,452	25,436,707	31.2	209,528,396	10.0	10.0
\$1 under \$14,000 .....	44,303,813	44.6	305,295,196	14.0	6,861	28,059,851	34.4	244,974,105	11.7	11.7
\$1 under \$15,000 .....	46,749,501	47.0	340,719,140	15.7	7,268	30,453,336	37.3	279,640,148	13.3	13.3
\$1 under \$16,000 .....	49,221,712	49.5	378,992,343	17.4	7,700	32,677,455	40.3	317,169,227	15.1	15.1
\$1 under \$17,000 .....	51,643,334	51.9	418,914,754	19.3	8,112	35,448,141	43.2	356,254,840	17.0	17.0
\$1 under \$18,000 .....	54,025,010	54.3	460,576,939	21.2	8,525	37,595,664	46.1	397,516,134	18.9	18.9
\$1 under \$19,000 .....	56,204,875	56.5	500,927,427	23.0	8,913	39,727,072	48.7	436,773,833	20.8	20.8
\$1 under \$20,000 .....	58,233,960	58.6	540,496,842	24.9	9,261	41,730,207	51.1	475,836,889	22.7	22.7
\$1 under \$25,000 .....	67,049,350	67.4	738,518,116	34.0	11,015	50,432,513	61.8	671,330,813	32.0	32.0
\$1 under \$30,000 .....	74,684,754	75.1	947,792,759	43.6	12,661	57,979,868	71.0	878,161,780	41.8	41.8
\$1 under \$40,000 .....	85,759,860	86.2	1,332,000,549	61.3	15,502	68,965,772	84.5	1,260,023,758	60.0	60.0
\$1 under \$50,000 .....	91,722,901	92.2	1,586,922,776	73.5	17,410	74,932,544	91.8	1,524,225,185	72.6	72.6
\$1 under \$75,000 .....	96,380,603	96.9	1,871,969,625	86.1	19,423	79,570,267	97.5	1,798,059,554	85.7	85.7
\$1 under \$100,000 .....	97,430,047	98.0	1,961,259,411	90.2	20,130	80,615,722	98.7	1,887,000,506	89.9	89.9
\$1 under \$200,000 .....	98,191,240	98.7	2,061,300,930	94.8	20,953	81,375,287	99.7	1,986,834,391	94.7	94.7
\$1 under \$500,000 .....	98,390,951	98.9	2,118,810,875	97.5	21,535	81,574,571	99.9	2,044,223,246	97.4	97.4
\$1 under \$1,000,000 .....	98,420,166	99.0	2,136,540,171	98.4	21,729	81,603,715	100.0	2,063,904,349	98.4	98.4
\$1 or more .....	98,435,000	99.0	2,173,227,608	100.0	22,078	81,618,515	100.0	2,098,519,410	100.0	100.0
All returns .....	99,438,708	100.0	2,139,904,356	98.5	21,520	81,639,509	100.0	2,097,045,567	99.9	99.9

Size and accumulated size of adjusted gross income	Taxable returns—Continued									
	Taxable income			Income tax after credits			Total income tax			
	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Percent of —	Average income tax (dollars)	
Cumulated from Smallest Size of Adjusted Gross Income	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
No adjusted gross income .....	—	—	—	9,925	46,710	( <sup>2</sup> )	418,860	0.1	( <sup>2</sup> )	28.4
\$1 under \$1,000 .....	—	—	—	3,977	119	( <sup>2</sup> )	929	( <sup>2</sup> )	( <sup>2</sup> )	30.7
\$1 under \$2,000 .....	256,246	697,813	( <sup>2</sup> )	260,223	12,935	( <sup>2</sup> )	13,845	( <sup>2</sup> )	2.0	3.5
\$1 under \$3,000 .....	427,264	1,283,651	0.1	431,240	40,123	( <sup>2</sup> )	45,581	( <sup>2</sup> )	3.6	5.5
\$1 under \$4,000 .....	2,162,710	6,047,902	0.4	2,167,796	155,532	0.1	162,791	0.1	2.7	2.3
\$1 under \$5,000 .....	4,589,122	14,375,054	0.9	4,594,207	466,899	0.2	475,748	0.2	3.3	2.6
\$1 under \$6,000 .....	6,815,839	23,913,464	1.4	6,820,924	971,170	0.3	980,914	0.3	4.1	3.2
\$1 under \$7,000 .....	8,955,683	34,998,691	2.1	8,960,598	1,694,593	0.6	1,708,782	0.6	4.9	3.9
\$1 under \$8,000 .....	11,431,188	49,760,500	3.0	11,436,104	2,742,599	0.9	2,757,389	0.9	5.5	4.4
\$1 under \$9,000 .....	14,297,057	68,865,543	4.1	14,303,179	4,168,829	1.4	4,192,064	1.4	6.1	4.8
\$1 under \$10,000 .....	17,062,164	89,484,025	5.4	17,066,578	5,836,767	2.0	5,863,562	1.9	6.6	5.2
\$1 under \$11,000 .....	19,854,395	112,266,376	6.7	19,858,308	7,772,476	2.6	7,809,984	2.6	7.0	5.5
\$1 under \$12,000 .....	22,675,004	138,017,584	8.3	22,678,417	10,145,525	3.4	10,193,655	3.4	7.4	5.8
\$1 under \$13,000 .....	25,428,489	165,362,569	9.9	25,431,902	12,773,974	4.3	12,823,490	4.2	7.8	6.1
\$1 under \$14,000 .....	28,051,569	193,902,363	11.6	28,054,492	15,694,040	5.3	15,746,638	5.2	8.1	6.4
\$1 under \$15,000 .....	30,445,049	221,872,850	13.3	30,447,961	18,602,663	6.3	18,655,393	6.2	8.4	6.7
\$1 under \$16,000 .....	32,868,648	252,228,144	15.1	32,871,523	21,875,114	7.4	21,936,047	7.3	8.7	6.9
\$1 under \$17,000 .....	35,239,212	283,814,524	17.0	35,240,300	25,374,904	8.5	25,440,717	8.4	9.0	7.1
\$1 under \$18,000 .....	37,586,547	317,319,140	19.0	37,587,133	29,283,498	9.8	29,354,538	9.7	9.3	7.4
\$1 under \$19,000 .....	39,717,954	349,423,958	20.9	39,718,540	33,144,127	11.1	33,215,905	11.0	9.5	7.6
\$1 under \$20,000 .....	41,720,192	381,474,184	22.8	41,720,205	37,060,680	12.5	37,146,414	12.3	9.7	7.8
\$1 under \$25,000 .....	50,421,514	541,312,401	32.4	50,415,600	57,993,272	19.5	58,131,442	19.3	10.7	8.7
\$1 under \$30,000 .....	57,968,402	708,213,703	42.4	57,960,213	81,770,690	27.5	81,924,446	27.1	11.6	9.3
\$1 under \$40,000 .....	68,972,972	1,012,528,066	60.6	68,958,344	130,245,241	43.8	130,529,675	43.2	12.9	10.4
\$1 under \$50,000 .....	74,917,280	1,222,468,196	73.1	74,893,890	168,778,857	56.7	169,204,916	56.0	13.1	11.1
\$1 under \$75,000 .....	79,551,739	1,436,812,731	86.0	79,515,348	216,659,544	72.5	216,560,090	71.7	15.8	12.2
\$1 under \$100,000 .....	80,595,679	1,505,892,079	90.1	80,553,077	234,115,924	76.7	235,319,467	77.9	15.6	12.5
\$1 under \$200,000 .....	81,353,255	1,583,337,707	94.7	81,306,071	258,084,642	87.1	261,081,986	86.5	16.5	13.1
\$1 under \$500,000 .....	81,551,710	1,627,520,094	97.4	81,503,912	276,982,837	93.1	279,657,067	92.7	17.2	13.7
\$1 under \$1,000,000 .....	81,580,638	1,643,316,789	98.3	81,532,770	284,125,350	95.5	287,383,652	95.2	17.5	13.9
\$1 or more .....	81,595,361	1,671,247,368	100.0	81,547,474	297,376,006	100.0	301,504,197	99.9	18.0	14.4
All returns .....	81,595,361	1,671,247,368	100.0	81,557,399	297,422,715	100.0	301,923,057	100.0	18.1	14.4

Footnote(s) at end of table.

Table 1.1 — Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	All returns					Taxable returns				
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit		
			Amount	Percent of total <sup>1</sup>	Average (dollars)			Amount	Percent of total <sup>1</sup>	
Cumulated from Largest Size of Adjusted Gross Income	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
\$1,000,000 or more	14,834	( <sup>2</sup> )	34,687,437	1.6	2,336,374	14,800	( <sup>2</sup> )	34,615,061	1.6	
\$500,000 or more	44,049	( <sup>2</sup> )	54,416,733	2.5	1,235,368	43,944	0.1	54,296,165	2.6	
\$200,000 or more	243,760	0.2	111,926,679	5.2	459,168	243,228	0.3	111,685,019	5.3	
\$100,000 or more	1,004,953	1.0	211,968,197	9.8	210,923	1,002,793	1.2	211,518,904	10.1	
\$75,000 or more	2,054,397	2.1	301,257,984	13.9	146,641	2,048,248	2.5	300,459,856	14.3	
\$50,000 or more	6,712,099	6.7	576,304,832	26.5	85,861	6,685,970	8.2	574,294,225	27.4	
\$40,000 or more	12,675,140	12.7	841,227,060	38.7	66,368	12,632,743	15.5	838,495,652	40.0	
\$30,000 or more	23,750,246	23.9	1,225,434,849	56.4	51,597	23,638,647	29.0	1,220,357,630	58.2	
\$25,000 or more	31,385,650	31.6	1,434,709,493	66.0	45,712	31,186,002	38.2	1,427,188,597	68.0	
\$20,000 or more	40,201,040	40.4	1,632,730,767	75.1	40,614	39,888,308	48.9	1,622,682,521	77.3	
\$19,000 or more	42,230,125	42.5	1,672,300,182	77.0	39,600	41,891,443	51.3	1,661,745,577	79.2	
\$18,000 or more	44,409,990	44.7	1,712,651,269	78.8	38,565	44,022,851	53.9	1,701,203,276	81.1	
\$17,000 or more	46,791,666	47.1	1,754,312,855	80.7	37,492	46,370,374	56.8	1,742,264,570	83.0	
\$16,000 or more	49,213,288	49.5	1,794,235,265	82.6	36,458	48,741,060	59.7	1,781,350,183	84.8	
\$15,000 or more	51,685,499	52.0	1,832,508,468	84.3	35,455	51,165,179	62.7	1,818,879,262	86.7	
\$14,000 or more	54,131,187	54.4	1,867,932,412	86.0	34,508	53,558,664	65.6	1,853,545,305	88.3	
\$13,000 or more	56,888,046	57.2	1,905,168,840	87.7	33,490	56,181,808	68.8	1,888,981,015	90.0	
\$12,000 or more	59,769,361	60.1	1,941,154,486	89.3	32,477	58,935,342	72.2	1,923,390,461	91.7	
\$11,000 or more	62,766,025	63.1	1,975,608,220	90.9	31,476	61,756,483	75.6	1,955,830,946	93.2	
\$10,000 or more	65,746,585	66.1	2,006,831,180	92.3	30,524	64,548,980	79.1	1,985,083,992	94.6	
\$9,000 or more	68,817,898	69.2	2,035,998,469	93.7	29,585	67,314,094	82.5	2,011,363,265	95.8	
\$8,000 or more	72,249,713	72.7	2,065,122,361	95.0	28,583	70,181,671	86.0	2,035,735,712	97.0	
\$7,000 or more	75,610,629	76.0	2,090,387,014	96.2	27,647	72,657,218	89.0	2,054,352,991	97.8	
\$6,000 or more	78,939,594	79.4	2,112,063,683	97.2	26,755	74,797,100	91.6	2,068,268,021	98.6	
\$5,000 or more	82,195,263	82.7	2,130,004,720	98.0	25,914	77,023,869	94.3	2,080,535,263	99.1	
\$4,000 or more	85,805,726	86.3	2,146,192,958	98.8	25,012	79,450,318	97.3	2,091,400,237	99.7	
\$3,000 or more	89,225,800	89.7	2,158,155,918	99.3	24,188	81,187,003	99.4	2,097,695,279	100.0	
\$2,000 or more	92,633,524	93.2	2,166,660,123	99.7	23,390	81,358,241	99.7	2,098,128,290	100.0	
\$1,000 or more	96,109,560	96.7	2,171,888,799	99.9	22,596	81,614,496	100.0	2,098,516,383	100.0	
\$1 or more	98,435,000	99.0	2,173,227,608	100.0	22,078	81,618,515	100.0	2,098,519,410	100.0	
All returns	99,438,708	100.0	2,139,904,356	98.5	21,520	81,639,509	100.0	2,097,045,567	99.9	

Size and accumulated size of adjusted gross income	Taxable returns — Continued									
	Taxable income			Income tax after credits			Total income tax			
	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Percent of —	Average income tax (dollars)	
Cumulated from Largest Size of Adjusted Gross Income	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
\$1,000,000 or more	14,723	27,930,579	1.7	14,704	13,250,656	4.5	14,120,545	4.7	50.6	40.8
\$500,000 or more	43,651	43,727,274	2.6	43,562	20,383,169	6.9	21,647,130	7.2	49.5	38.9
\$200,000 or more	242,106	87,909,661	5.3	241,403	38,291,364	12.9	40,422,211	13.4	46.0	36.2
\$100,000 or more	999,682	165,355,289	9.9	994,397	63,260,081	21.3	66,184,730	21.9	40.0	31.3
\$75,000 or more	2,043,622	234,434,637	14.0	2,032,126	81,716,461	27.5	84,944,107	28.1	36.2	28.3
\$50,000 or more	6,678,081	448,779,173	26.9	6,653,584	128,597,148	43.2	132,299,281	43.8	29.5	23.0
\$40,000 or more	12,622,389	658,719,304	39.4	12,589,130	167,130,764	56.2	170,974,522	56.6	26.0	20.4
\$30,000 or more	23,626,959	963,033,665	57.6	23,587,261	215,605,316	72.5	219,579,750	72.7	22.8	18.0
\$25,000 or more	31,173,847	1,129,934,968	67.6	31,131,874	239,382,733	80.5	243,372,754	80.6	21.5	17.1
\$20,000 or more	39,875,169	1,289,773,184	77.2	39,827,269	260,315,326	87.5	264,357,782	87.6	20.5	16.3
\$19,000 or more	41,877,407	1,321,823,410	79.1	41,828,934	264,231,879	88.8	268,288,291	88.9	20.3	16.1
\$18,000 or more	44,008,814	1,353,928,229	81.0	43,960,341	268,092,508	90.1	272,149,659	90.1	20.1	16.0
\$17,000 or more	46,356,149	1,387,432,844	83.0	46,307,174	272,001,101	91.5	276,063,480	91.4	19.9	15.8
\$16,000 or more	48,726,713	1,419,019,225	84.9	48,675,951	275,500,891	92.6	279,568,149	92.6	19.7	15.7
\$15,000 or more	51,150,312	1,449,374,518	86.7	51,099,513	278,773,343	93.7	282,848,804	93.7	19.5	15.6
\$14,000 or more	53,543,792	1,477,345,005	88.4	53,492,992	281,681,966	94.7	285,757,559	94.6	19.3	15.4
\$13,000 or more	56,166,872	1,505,884,800	90.1	56,115,572	284,602,032	95.7	288,680,706	95.6	19.2	15.3
\$12,000 or more	58,920,357	1,533,229,784	91.7	58,869,057	287,230,481	96.6	291,310,542	96.5	19.0	15.1
\$11,000 or more	61,740,966	1,558,980,992	93.3	61,688,166	289,603,530	97.4	293,694,212	97.3	18.8	15.0
\$10,000 or more	64,533,197	1,581,763,343	94.6	64,480,896	291,539,239	98.0	295,640,635	97.9	18.7	14.9
\$9,000 or more	67,298,304	1,602,381,826	95.9	67,244,295	293,207,176	98.6	297,312,132	98.5	18.6	14.8
\$8,000 or more	70,164,173	1,621,486,868	97.0	70,111,370	294,633,407	99.1	298,746,807	98.9	18.4	14.7
\$7,000 or more	72,639,678	1,636,248,677	97.9	72,586,876	295,681,413	99.4	299,795,414	99.3	18.3	14.6
\$6,000 or more	74,779,522	1,647,333,905	98.6	74,726,550	296,404,836	99.7	300,523,283	99.5	18.2	14.5
\$5,000 or more	77,006,239	1,656,872,314	99.1	76,953,267	296,909,107	99.8	301,028,449	99.7	18.2	14.5
\$4,000 or more	79,432,651	1,665,199,466	99.6	79,379,678	297,220,474	99.9	301,341,406	99.8	18.1	14.4
\$3,000 or more	81,168,097	1,669,963,718	99.9	81,116,234	297,335,883	100.0	301,458,616	99.8	18.1	14.4
\$2,000 or more	81,339,115	1,670,549,556	100.0	81,287,251	297,363,070	100.0	301,490,352	99.9	18.0	14.4
\$1,000 or more	81,595,361	1,671,247,368	100.0	81,543,497	297,375,886	100.0	301,503,268	99.9	18.0	14.4
\$1 or more	81,595,361	1,671,247,368	100.0	81,547,474	297,376,006	100.0	301,504,197	99.9	18.0	14.4
All returns	81,595,361	1,671,247,368	100.0	81,557,399	297,422,715	100.0	301,923,057	100.0	18.1	14.4

<sup>1</sup> Estimate should be used with caution because of the small number of sample returns on which it is based<sup>2</sup> Percent based on positive income only<sup>3</sup> Less than 0.05 percent<sup>4</sup> Percent not computed

NOTE: Detail may not add to total because of rounding.

Table 1.2 — All Returns: Adjusted Gross Income, Itemized Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Marital Status

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	All returns										Total income tax		
	Number of returns	Adjusted gross income less deficit	Exemption amount	Itemized deductions			Taxable income			Income tax after credits			Amount
				Number of returns	Amount	Number of returns	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
All returns, total.....	99,438,708	2,139,904,356	240,686,327	36,203,092	358,676,015	37,690,446	241,939,894	1,701,365,731	81,557,399	297,422,715	81,539,509	301,923,057	
No adjusted gross income.....	1,003,708	—	2,654,273	—	—	347,326	1,520,046	—	9,925	46,710	20,994	418,860	
\$1 under \$5,000.....	16,239,737	43,222,889	23,669,746	709,740	2,628,631	—	1,520,046	23,819,689	4,594,207	46,899	4,594,646	475,748	
\$5,000 under \$10,000.....	16,448,678	123,173,540	33,213,263	1,647,429	6,852,576	1,538,341	4,557,702	16,093,485	12,472,371	5,369,868	12,474,889	5,367,814	
\$10,000 under \$15,000.....	14,061,086	174,322,711	31,804,454	2,660,557	14,660,744	2,628,741	7,268,630	13,954,569	13,381,383	12,765,898	13,383,801	12,791,631	
\$15,000 under \$20,000.....	11,484,459	199,777,702	28,332,765	3,649,698	20,792,960	3,545,721	10,450,269	16,107,818	11,272,244	18,458,017	11,276,871	18,491,021	
\$20,000 under \$25,000.....	8,815,390	198,021,274	23,170,012	4,182,232	26,252,144	4,179,758	13,940,779	8,796,271	8,695,395	20,932,593	8,702,306	20,985,028	
\$25,000 under \$30,000.....	7,635,404	209,274,643	22,060,087	4,771,338	33,761,818	4,771,338	19,220,927	7,623,149	7,544,613	23,777,417	7,547,355	23,793,004	
\$30,000 under \$40,000.....	11,075,106	384,207,790	34,552,025	8,837,014	72,693,990	8,837,014	44,465,690	11,062,400	10,988,131	48,474,552	11,005,904	48,605,229	
\$40,000 under \$50,000.....	5,863,041	264,922,227	19,272,119	5,336,457	52,908,426	5,333,994	35,363,499	5,989,623	5,853,266	38,533,616	5,853,266	38,575,721	
\$50,000 under \$75,000.....	4,657,702	275,046,849	15,248,536	4,406,873	59,572,694	4,406,873	43,014,782	4,649,215	4,621,458	48,680,667	4,621,458	47,355,174	
\$75,000 under \$100,000.....	1,049,444	88,289,787	3,478,974	1,012,677	20,031,947	1,012,677	16,706,839	69,194,901	1,037,729	18,456,380	1,045,455	18,759,377	
\$100,000 under \$200,000.....	761,193	100,041,518	2,601,577	748,026	22,525,887	747,855	20,076,825	77,469,537	752,994	29,668,717	753,585	25,762,519	
\$200,000 under \$500,000.....	189,711	57,509,948	683,937	197,310	13,385,384	197,305	12,746,436	44,198,522	197,841	17,906,533	198,244	17,906,533	
\$500,000 under \$1,000,000.....	29,215	19,729,253	96,198	28,951	3,993,893	28,951	3,254,464	7,758,533	29,215	7,758,533	29,215	7,526,585	
\$1,000,000 or more.....	14,834	34,681,437	48,259	14,794	6,814,323	14,746	6,767,196	27,038,970	14,704	13,250,656	14,800	14,120,545	
Taxable returns, total.....	81,639,509	2,097,045,567	201,014,344	36,295,795	338,465,906	35,795,251	227,314,877	1,671,247,368	81,557,399	297,422,715	81,539,509	301,923,057	
No adjusted gross income.....	20,994	—	46,688	—	—	30,531	30,672	—	9,925	46,710	20,994	418,860	
\$1 under \$5,000.....	4,594,646	17,984,127	4,817,917	381,013	254,511	—	30,672	14,375,054	4,594,207	46,899	4,594,646	475,748	
\$5,000 under \$10,000.....	12,474,889	95,451,291	19,369,253	885,866	3,055,320	776,796	1,022,952	12,473,042	12,472,371	5,369,868	12,474,889	5,367,814	
\$10,000 under \$15,000.....	13,383,801	166,204,730	29,153,316	2,277,362	10,714,061	2,245,546	4,495,003	13,382,885	13,381,383	12,765,898	13,383,801	12,791,631	
\$15,000 under \$20,000.....	11,276,871	196,196,741	27,505,957	3,491,741	18,747,036	3,487,764	8,917,260	11,275,143	11,272,244	18,458,017	11,276,871	18,491,021	
\$20,000 under \$25,000.....	8,702,306	195,493,924	22,795,003	4,091,427	24,752,612	4,088,953	12,736,862	8,701,322	8,695,395	20,932,593	8,702,306	20,985,028	
\$25,000 under \$30,000.....	7,547,355	206,830,967	21,739,834	4,696,510	32,405,628	4,696,510	18,104,760	7,546,888	7,544,613	23,777,417	7,547,355	23,793,004	
\$30,000 under \$40,000.....	11,005,904	381,861,978	34,309,172	8,788,980	71,207,717	8,788,980	43,193,885	11,004,570	10,988,131	48,474,552	11,005,904	48,605,229	
\$40,000 under \$50,000.....	5,946,773	264,201,427	19,215,796	5,320,199	52,538,137	5,317,726	35,044,436	5,944,359	5,935,546	38,533,616	5,946,773	38,575,721	
\$50,000 under \$75,000.....	4,637,722	273,834,369	15,175,282	4,387,063	58,963,837	4,387,063	44,371,661	4,634,459	4,621,458	48,680,667	4,637,722	47,355,174	
\$75,000 under \$100,000.....	1,045,455	88,940,952	3,454,260	1,008,689	19,751,170	1,008,689	16,430,380	1,043,940	1,037,729	18,456,380	1,045,455	18,759,377	
\$100,000 under \$200,000.....	759,565	99,833,885	2,595,272	746,408	22,305,995	746,408	19,662,401	75,757,445	752,994	29,668,717	753,585	25,762,519	
\$200,000 under \$500,000.....	199,284	57,368,854	682,486	196,901	13,226,996	196,898	12,683,343	44,182,387	197,841	17,906,533	198,244	17,906,533	
\$500,000 under \$1,000,000.....	29,144	19,681,104	95,953	28,886	3,920,364	28,886	3,826,953	7,758,533	28,858	7,758,533	29,144	14,120,545	
\$1,000,000 or more.....	14,800	34,615,061	48,155	14,720	6,722,531	14,712	6,673,507	27,930,579	14,704	13,250,656	14,800	14,120,545	
Nontaxable returns, total.....	17,799,199	42,855,789	39,871,983	1,907,297	20,410,109	1,895,365	14,685,017	30,118,363	—	—	—	—	

Footnotes at end of table.

**Table 1.2—All Returns: Adjusted Gross Income, Itemized Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Marital Status—Continued**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Joint returns of husbands and wives													
	Number of returns (14)	Adjusted gross income less deficit (15)	Exemption amount (16)	Total		Itemized deductions		Taxable income		Income tax after credits		Number of returns	Amount	
				Number of returns (17)	Amount (18)	Number of returns (19)	Amount (20)	Number of returns (21)	Amount (22)	Number of returns (23)	Amount (24)			
<b>All returns, total.....</b>	<b>47,484,266</b>	<b>1,484,206,335</b>	<b>164,855,933</b>	<b>27,281,239</b>	<b>284,192,809</b>	<b>27,281,239</b>	<b>191,436,597</b>	<b>45,462,190</b>	<b>1,159,970,912</b>	<b>42,005,513</b>	<b>214,811,844</b>	<b>42,070,953</b>	<b>218,238,039</b>	
No adjusted gross income	656,697	-25,945,452	2,187,019	—	—	—	833,007	682,409	792,550	—	—	9,211	334,348	
\$1 under \$5,000	1,678,732	5,107,143	5,757,927	140,477	1,310,629	140,477	2,136,634	3,900,924	16,127,677	1,947,643	398,767	1,948,442	32,807	
\$5,000 under \$10,000	1,678,732	5,107,143	5,757,927	140,477	1,310,629	140,477	2,136,634	3,900,924	16,127,677	1,947,643	398,767	1,948,442	409,729	
\$10,000 under \$15,000	4,950,453	61,680,993	17,560,890	1,232,182	7,693,328	1,232,182	5,673,904	5,333,584	68,264,581	4,496,276	2,801,773	4,500,645	2,824,352	
\$15,000 under \$20,000	5,353,969	83,541,288	18,684,277	1,780,811	11,726,662	1,780,811	5,673,904	5,333,584	68,264,581	5,170,820	6,434,303	5,173,229	6,458,289	
\$20,000 under \$25,000	5,166,869	116,496,777	17,689,601	2,479,191	16,992,564	2,479,191	8,563,315	5,149,361	90,381,390	5,063,788	10,027,124	5,070,661	10,051,572	
\$25,000 under \$30,000	8,956,400	144,020,053	23,855,125	3,247,873	23,855,125	3,247,873	12,913,036	5,237,510	112,793,218	5,169,753	14,314,782	5,171,812	14,325,683	
\$30,000 under \$40,000	8,956,400	311,929,713	31,167,986	7,191,851	95,833,147	7,191,851	35,903,953	8,947,520	245,375,333	8,994,237	36,848,977	8,990,255	36,937,608	
\$40,000 under \$50,000	5,297,675	235,646,782	18,186,300	4,787,818	47,506,060	4,787,818	31,297,378	5,294,570	166,256,286	5,272,799	33,089,507	5,281,484	33,172,043	
\$50,000 under \$75,000	4,225,012	249,217,209	14,503,213	4,019,440	54,365,583	4,019,440	40,659,487	4,218,068	194,129,057	4,193,161	41,333,412	4,206,321	41,644,252	
\$75,000 under \$100,000	936,700	79,645,013	3,249,385	906,003	17,997,065	906,003	14,916,655	934,256	61,508,024	926,444	16,004,370	932,930	16,242,106	
\$100,000 under \$200,000	674,340	48,728,035	2,608,816	163,078	20,667,218	163,078	17,169,586	642,088	68,585,223	687,037	21,670,323	672,763	22,322,290	
\$200,000 under \$500,000	164,930	46,831,241	608,616	24,701	3,349,005	24,701	3,265,022	22,618	13,431,772	24,568	16,030,524	15,581	16,400,100	
\$500,000 under \$1,000,000	24,858	16,730,570	88,384	24,701	3,349,005	24,701	3,265,022	22,618	13,431,772	24,568	16,030,524	15,581	16,400,100	
\$1,000,000 or more	12,364	28,380,744	43,826	12,317	5,472,740	12,317	5,430,862	12,293	22,956,352	12,269	10,857,054	12,340	11,539,581	
<b>Taxable returns, total</b>	<b>42,070,953</b>	<b>1,471,035,154</b>	<b>144,419,008</b>	<b>26,037,889</b>	<b>270,051,802</b>	<b>26,037,889</b>	<b>181,522,979</b>	<b>42,046,095</b>	<b>1,146,259,358</b>	<b>42,005,513</b>	<b>214,811,844</b>	<b>42,070,953</b>	<b>218,238,039</b>	
No adjusted gross income	9,211	-1,250,034	33,285	—	—	—	18,385	—	—	—	—	9,211	334,348	
\$1 under \$5,000	1,472	4,780	3,607	1,470	23,363	1,470	18,385	—	—	—	—	1,472	32,807	
\$5,000 under \$10,000	1,948,442	16,459,445	5,880,807	170,195	797,868	170,195	219,205	—	—	—	—	1,948,442	409,729	
\$10,000 under \$15,000	4,500,645	56,238,432	15,314,368	960,354	5,096,691	960,354	1,831,487	4,499,771	39,023,144	4,498,276	2,801,773	4,500,645	2,824,352	
\$15,000 under \$20,000	5,173,229	83,541,288	17,560,890	1,644,447	10,664,585	1,644,447	4,473,465	5,171,897	67,927,521	5,170,820	6,434,303	5,173,229	6,458,289	
\$20,000 under \$25,000	5,070,661	114,354,677	17,322,464	2,400,314	15,706,581	2,400,314	7,545,514	5,070,179	89,409,643	5,063,788	10,027,124	5,070,661	10,051,572	
\$25,000 under \$30,000	8,990,255	142,055,420	18,186,300	3,185,929	22,841,101	3,185,929	12,008,943	5,171,350	111,815,306	5,169,753	14,314,782	5,171,812	14,325,683	
\$30,000 under \$40,000	5,281,484	310,114,008	30,948,712	7,139,132	58,619,731	7,139,132	34,546,683	8,989,212	244,575,973	8,994,237	36,848,977	8,990,255	36,937,608	
\$40,000 under \$50,000	5,281,484	234,929,671	18,130,057	4,771,627	47,140,859	4,771,627	30,917,328	5,280,229	185,872,325	5,272,799	33,089,507	5,281,484	33,172,043	
\$50,000 under \$75,000	4,206,321	248,091,623	14,432,658	4,000,919	53,751,616	4,000,919	40,148,481	4,204,327	193,558,639	4,193,161	41,333,412	4,206,321	41,644,252	
\$75,000 under \$100,000	932,930	79,316,610	3,274,902	902,234	17,746,865	902,234	14,679,269	932,229	61,392,493	926,444	16,004,370	932,930	16,242,106	
\$100,000 under \$200,000	672,763	48,544,464	2,441,540	661,582	18,829,319	661,582	17,579,940	671,475	68,563,641	687,037	21,670,323	672,763	22,322,290	
\$200,000 under \$500,000	164,986	46,754,929	607,308	162,748	9,542,402	162,748	8,989,058	163,911	37,210,946	163,996	15,581,471	164,986	15,581,471	
\$500,000 under \$1,000,000	24,802	16,692,350	88,170	24,645	3,291,443	24,645	3,207,650	24,611	13,429,744	24,558	6,034,524	24,802	6,034,524	
\$1,000,000 or more	12,340	28,375,868	43,737	12,293	5,399,355	12,293	5,357,561	12,288	22,950,578	12,269	10,857,054	12,340	11,539,581	
<b>Nontaxable returns, total</b>	<b>5,413,313</b>	<b>13,171,781</b>	<b>20,437,925</b>	<b>1,243,350</b>	<b>14,141,007</b>	<b>1,243,350</b>	<b>9,913,617</b>	<b>3,414,095</b>	<b>13,711,555</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	

Footnote(s) at end of table

**Table 1.2 — All Returns: Adjusted Gross Income, Itemized Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Marital Status — Continued**

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Returns of married people filing separately, heads of households, and surviving spouses													
Size of adjusted gross income	Itemized deductions				Taxable income				Income tax after credits		Total income tax		
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total	Excess itemized deductions		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
					Number of returns	Amount							
(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	
All returns, total	10,354,948	152,136,083	27,037,315	3,105,830	21,783,545	3,096,163	14,739,192	9,566,005	113,071,599	7,157,024	15,563,682	7,162,677	15,864,370
No adjusted gross income	59,401	-1,615,374	122,761	—	314,033	43,764	213,169	—	1,551,656	—	**11,784	106	6,110
\$1 under \$5,000	1,633,570	4,803,224	3,932,042	45,469	925,046	210,174	444,371	1,055,097	11,803,042	**93,757	381,290	93,760	11,994
\$5,000 under \$10,000	2,548,525	19,099,029	6,900,931	218,128	2,281,862	517,385	1,222,744	2,511,094	21,045,168	1,105,830	1,769,044	1,107,541	384,790
\$10,000 under \$15,000	2,281,033	28,472,462	6,287,616	517,385	2,281,862	517,385	1,122,744	2,270,559	21,045,168	2,145,018	2,478,594	2,145,059	1,771,310
\$15,000 under \$20,000	1,609,810	27,930,859	4,198,573	656,320	3,266,070	656,320	1,763,942	1,602,222	12,969,218	1,602,222	2,478,594	1,602,262	2,463,270
\$20,000 under \$25,000	862,871	19,283,581	2,162,887	533,699	3,117,523	533,699	1,921,262	862,369	15,204,429	858,610	2,064,931	858,611	2,070,955
\$25,000 under \$30,000	570,157	15,561,589	1,426,302	433,506	3,134,339	433,506	2,142,902	569,480	11,997,991	566,970	1,825,226	566,970	1,825,303
\$30,000 under \$40,000	503,493	17,087,057	1,283,712	428,612	3,350,537	428,612	2,372,597	502,954	13,438,281	501,739	2,380,548	502,490	2,380,548
\$40,000 under \$50,000	154,748	6,757,032	372,007	143,008	1,410,048	143,008	1,075,556	154,077	5,322,958	152,968	1,089,187	154,748	1,089,187
\$50,000 under \$75,000	88,706	5,270,831	235,413	87,523	1,148,860	87,523	946,637	88,496	4,089,303	87,650	1,015,823	88,537	1,039,039
\$75,000 under \$100,000	14,906	1,262,931	36,240	14,906	269,800	14,906	236,169	14,855	990,904	14,774	296,769	14,906	302,578
\$100,000 under \$200,000	15,794	2,036,228	39,136	15,407	509,483	15,406	465,648	15,704	1,536,078	15,681	541,156	15,792	572,940
\$200,000 under \$500,000	10,461	3,929,202	34,038	10,413	1,551,049	10,408	1,521,351	10,409	2,381,053	10,352	297,733	10,461	1,771,310
\$500,000 under \$1,000,000	875	607,467	2,248	861	133,580	861	131,746	868	176,284	870	236,518	870	236,518
\$1,000,000 or more	598	1,639,994	1,409	593	382,294	591	381,078	590	1,265,194	589	601,279	595	660,922
Taxable returns, total	7,162,677	137,536,794	18,059,566	2,919,615	20,424,829	2,909,948	13,804,353	7,160,919	105,689,457	7,157,024	15,563,682	7,162,677	15,864,370
No adjusted gross income	106	-49,852	318	—	—	—	—	—	—	—	—	—	—
\$1 under \$5,000	93,760	381,697	110,813	—	11,497	3,981	3,097	—	**93,757	—	**11,874	106	6,110
\$5,000 under \$10,000	1,107,541	9,283,971	2,449,693	122,741	427,909	114,787	170,983	**1,201,292	**6,654,420	1,105,830	381,290	1,107,541	384,790
\$10,000 under \$15,000	2,145,059	26,912,006	5,759,460	478,568	1,977,322	478,568	900,183	2,145,018	20,220,964	2,145,018	1,769,044	2,145,059	1,771,310
\$15,000 under \$20,000	1,602,262	27,807,454	4,165,352	652,749	3,194,981	652,749	1,700,660	1,602,258	21,917,801	1,602,222	2,478,594	1,602,262	2,463,270
\$20,000 under \$25,000	858,611	19,195,167	2,152,581	529,439	3,073,529	529,439	1,897,085	858,110	15,150,451	858,610	2,064,931	858,611	2,070,955
\$25,000 under \$30,000	566,970	15,479,898	1,417,418	430,319	3,060,642	430,319	2,076,534	566,970	11,983,263	566,970	1,825,226	566,970	1,825,303
\$30,000 under \$40,000	502,490	17,052,802	1,282,208	427,609	3,316,347	427,609	2,340,714	502,453	13,426,651	501,739	2,380,548	502,490	2,380,548
\$40,000 under \$50,000	154,748	6,757,032	372,007	143,008	1,410,048	143,008	1,075,556	154,077	5,322,958	152,968	1,089,187	154,748	1,089,187
\$50,000 under \$75,000	88,537	5,262,018	234,737	87,354	1,140,440	87,354	938,605	88,327	4,089,258	87,830	1,015,823	88,537	1,039,039
\$75,000 under \$100,000	14,906	1,262,931	36,240	14,906	269,800	14,906	236,169	14,855	990,904	14,774	296,769	14,906	302,578
\$100,000 under \$200,000	15,792	2,035,992	39,132	15,405	500,279	15,404	465,449	15,702	1,536,043	15,681	541,156	15,792	572,940
\$200,000 under \$500,000	10,430	3,920,272	33,969	10,380	1,537,696	10,380	1,508,053	**11,857	**4,119,711	10,352	987,334	10,430	1,077,656
\$500,000 under \$1,000,000	870	604,088	2,235	856	127,973	856	126,149	864	176,284	870	236,518	870	236,518
\$1,000,000 or more	595	1,633,317	1,403	590	376,366	588	375,156	589	1,265,194	589	601,279	595	660,922
Nontaxable returns, total	3,192,271	14,597,289	8,977,749	186,215	1,359,716	186,215	934,799	2,505,066	7,382,141	—	—	—	—

Footnotes (a) et end of table.

**Table 1.2 — All Returns: Adjusted Gross Income, Itemized Deductions, Exemptions, and Tax Items by Size of Adjusted Gross Income and by Marital Status — Continued**

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of single persons													
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total		Itemized deductions		Taxable income		Income tax after credits		Number of returns	Amount of returns	Total income tax
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	
<b>All returns, total</b>	<b>41,539,434</b>	<b>503,561,338</b>	<b>48,993,079</b>	<b>7,816,023</b>	<b>52,899,661</b>	<b>7,313,244</b>	<b>35,824,105</b>	<b>39,049,388</b>	<b>428,323,220</b>	<b>32,394,862</b>	<b>66,947,190</b>	<b>32,405,879</b>	<b>67,820,648</b>	
No adjusted gross income	287,610	-5,762,426	344,493	523,794	1,004,169	163,085	1,473,870	10,797,222	21,475,483	9,702	46,429	11,677	78,402	
\$1 under \$5,000	12,956,130	32,027,652	11,859,500	796,744	3,650,169	695,030	1,374,780	9,981,467	58,820,503	4,489,341	428,451	4,489,414	430,947	
\$5,000 under \$10,000	9,720,238	22,027,652	11,859,500	796,744	3,650,169	695,030	1,374,780	9,981,467	58,820,503	4,489,341	428,451	4,489,414	430,947	
\$10,000 under \$15,000	6,829,602	84,169,585	8,256,148	911,016	4,696,705	1,030,590	3,012,443	4,516,301	73,446,672	6,138,898	8,195,079	6,138,907	8,196,169	
\$15,000 under \$20,000	4,520,680	78,305,585	5,448,915	1,212,567	5,798,228	1,208,590	3,012,443	4,516,301	69,841,078	4,498,202	8,545,120	4,501,380	9,548,452	
\$20,000 under \$25,000	2,785,650	62,230,916	3,337,524	1,169,342	6,142,056	1,166,868	3,456,181	2,784,541	55,400,486	2,772,997	8,640,538	2,773,034	8,862,501	
\$25,000 under \$30,000	1,818,638	49,571,020	2,170,769	1,096,356	5,912,354	1,090,159	4,164,988	1,816,159	43,214,956	1,807,890	7,637,409	1,808,573	7,642,018	
\$30,000 under \$40,000	1,617,473	55,191,020	2,100,332	1,216,551	9,510,306	1,205,158	6,772,238	1,611,826	48,246,643	1,602,155	9,245,026	1,603,559	9,282,501	
\$40,000 under \$50,000	510,618	22,518,414	713,812	405,641	3,992,319	3,982,318	3,060,465	342,651	18,742,849	509,779	4,354,922	510,541	4,409,334	
\$50,000 under \$75,000	343,984	20,558,608	509,912	299,910	4,056,451	299,910	3,368,658	342,651	16,702,720	340,647	4,351,452	342,864	4,409,334	
\$75,000 under \$100,000	97,838	8,381,842	151,338	91,768	1,765,091	81,768	1,554,015	96,857	6,695,972	96,511	2,155,241	97,619	2,214,693	
\$100,000 under \$200,000	71,059	9,269,255	114,656	69,470	1,981,978	69,470	1,822,391	70,440	7,348,238	70,276	2,757,238	71,010	2,867,290	
\$200,000 under \$500,000	24,320	6,729,502	41,283	23,818	2,167,117	23,818	2,122,336	24,152	4,592,510	24,093	1,950,787	24,093	2,175,954	
\$500,000 under \$1,000,000	3,462	2,391,259	5,566	3,405	511,304	3,395	503,487	3,448	1,890,683	3,436	677,364	3,472	926,169	
\$1,000,000 or more	1,872	4,666,699	3,024	1,844	959,489	1,838	955,256	1,847	3,717,424	1,846	1,792,323	1,865	1,920,042	
<b>Taxable returns, total</b>	<b>32,405,879</b>	<b>488,471,618</b>	<b>38,536,770</b>	<b>7,338,291</b>	<b>47,989,275</b>	<b>6,847,444</b>	<b>31,987,804</b>	<b>32,386,347</b>	<b>419,298,553</b>	<b>32,394,862</b>	<b>66,947,190</b>	<b>32,405,879</b>	<b>67,820,648</b>	
No adjusted gross income	11,677	173,958	13,085	373,857	219,632	25,080	9,180	4,495,364	14,100,019	9,702	46,429	11,677	78,402	
\$1 under \$5,000	4,489,414	17,397,649	4,703,497	3,738,571	1,823,342	481,616	632,763	4,418,888	57,932,348	4,493,341	428,451	4,489,414	430,947	
\$5,000 under \$10,000	9,720,238	22,027,652	11,859,500	796,744	3,650,169	695,030	1,773,870	10,787,222	21,475,483	4,489,341	428,451	4,489,414	430,947	
\$10,000 under \$15,000	6,738,097	83,054,291	8,079,493	936,350	4,696,705	873,194	2,653,979	6,782,975	7,771,018	6,138,898	8,195,079	6,138,907	8,196,169	
\$15,000 under \$20,000	4,501,380	77,976,377	5,413,315	1,194,545	5,487,470	1,190,568	2,743,135	4,500,998	69,756,012	4,498,202	8,545,120	4,501,380	9,548,452	
\$20,000 under \$25,000	2,773,034	61,944,060	3,319,958	1,161,674	5,972,501	1,158,200	3,304,263	2,773,033	55,278,122	2,772,997	9,840,538	2,773,034	8,862,501	
\$25,000 under \$30,000	1,808,573	43,636,169	2,078,252	1,302,528	6,503,865	1,060,262	4,019,283	1,808,568	43,102,733	1,807,890	7,637,409	1,808,573	7,642,018	
\$30,000 under \$40,000	510,541	22,518,414	713,732	405,564	3,987,239	403,091	3,055,553	510,002	18,742,849	509,779	4,354,922	510,541	4,409,334	
\$40,000 under \$50,000	342,864	20,480,728	507,867	288,790	3,971,781	288,790	3,284,564	341,805	16,695,439	340,647	4,531,452	342,864	4,671,883	
\$50,000 under \$75,000	97,619	8,381,842	151,116	91,549	1,734,505	91,549	1,523,942	96,856	5,635,950	96,511	2,155,241	97,619	2,214,693	
\$75,000 under \$100,000	71,010	9,269,255	114,600	69,421	1,976,387	69,421	1,817,012	70,398	7,345,944	70,276	2,757,238	71,010	2,867,290	
\$100,000 under \$200,000	24,268	6,713,653	41,209	23,768	2,146,898	23,768	2,092,232	24,093	4,593,510	24,093	1,950,787	24,268	2,175,954	
\$200,000 under \$500,000	3,472	2,384,668	5,548	3,395	500,847	3,385	493,154	3,448	1,890,683	3,436	677,364	3,472	926,169	
\$500,000 under \$1,000,000	1,865	4,655,876	3,015	1,837	946,808	1,831	942,591	1,846	3,717,424	1,846	1,792,323	1,865	1,920,042	
<b>Non-taxable returns, total</b>	<b>9,133,615</b>	<b>15,089,720</b>	<b>10,456,309</b>	<b>477,732</b>	<b>4,910,387</b>	<b>465,800</b>	<b>3,836,601</b>	<b>6,663,641</b>	<b>9,024,667</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	

\*Estimate should be used with caution because of the small number of sample returns on which it is based.

\*\*Data combined to avoid disclosure of information for specific taxpayers.

NOTE: Detail may not add to total because of rounding.



Table 1.3—All Returns: Sources of Income and Adjustments, Deductions and Tax Items, by Marital Status

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	All returns			Joint returns of husbands and wives			Separate returns of husbands and wives			Returns of heads of households			Returns of surviving spouses			Returns of single persons		
	Number of returns (1)	Amount (2)	Number of returns (3)	Amount (4)	Number of returns (5)	Amount (6)	Number of returns (7)	Amount (8)	Number of returns (9)	Amount (10)	Number of returns (11)	Amount (12)						
Adjusted gross income less deficit.....	39,438,708	1,239,904,356	47,484,266	1,484,206,935	879,063	11,518,120	9,355,250	135,515,497	120,635	5,102,466	41,539,494	503,561,338						
Salaries and wages.....	85,925,617	1,807,137,587	41,363,956	1,272,982,096	762,071	9,263,544	8,876,912	124,731,252	94,009	3,959,843	34,828,639	395,230,751						
Interest received.....	82,059,703	176,369,305	35,255,547	103,038,325	348,200	981,170	3,308,540	5,222,192	95,056	1,710,743	23,052,360	54,416,875						
Dividends in AGI.....	14,259,407	48,640,734	8,452,914	30,021,166	81,324	1,134,568	578,666	1,303,175	36,556	1,110,835	5,109,247	16,682,989						
State income tax refunds.....	17,586,051	7,038,187	13,360,165	5,513,697	38,912	1,213,241	399,520	26,320	42,333	2,866,099	1,043,725	2,866,099						
Alimony received.....	369,472	2,710,268	33,691	149,531	3,390	20,071	166,276	1,285,480	—	—	165,525	1,255,186						
Business or profession:																		
Net income.....	8,002,865	89,849,570	6,010,788	74,029,154	85,023	770,962	314,079	2,477,020	15,395	116,749	1,597,582	12,455,686						
Net loss.....	3,234,353	19,082,960	2,493,117	14,972,970	16,959	273,564	131,243	568,491	2,007	16,898	591,027	3,251,047						
Sales of capital assets:																		
Net gain.....	9,524,215	58,928,955	6,344,463	44,984,139	72,093	872,419	327,234	1,471,161	26,798	106,092	2,753,627	11,495,144						
Sales of property other than capital assets.....	2,923,547	4,409,587	1,947,781	2,994,955	12,392	12,127	112,560	149,572	13,710	11,248	837,104	1,241,685						
Pensions and annuities in AGI.....	11,551,051	80,447,934	7,587,739	58,231,655	60,504	574,403	428,429	2,232,860	45,042	565,717	3,429,340	22,132,132						
Rent net income less loss.....	8,493,465	15,969,115	6,157,892	13,311,559	52,257	167,838	401,588	—495,284	16,269	—55,284	1,865,459	—1,939,134						
Royalty net income less loss.....	948,262	6,486,315	654,983	4,917,712	10,208	45,888	41,367	190,083	5,899	3,519	235,805	1,329,314						
Farm rental income less loss.....	515,888	1,449,600	329,012	684,272	2,740	12,600	13,091	—12,047	37	—	171,008	789,975						
Partnership net income less loss.....	4,443,600	8,436,005	3,293,827	5,833,204	30,180	160,910	133,842	—153,535	14,630	—183,155	965,121	—435,201						
Estate or trust net income less loss.....	1,074,311	7,137,683	447,578	4,477,578	4,486	96,568	49,402	319,039	6,945	112,637	565,905	3,810,387						
Small Business Corporation net income less loss.....	1,111,789	6,167,801	872,227	2,793,052	3,463	27,999	14,793	83,031	376	14,767	220,940	861,150						
Farm net income less loss.....	4,444,473	13,095,506	2,294,618	11,800,231	9,517	124,624	68,080	—269,035	10,210	34,036	311,995	—935,651						
Unemployment compensation in AGI.....	5,196,160	16,991,344	3,767,301	14,075,233	51,460	72,726	304,806	—278,749	7,954	23,353	797,273	902,384						
Other income less loss.....	37,025,796	89,745,075	30,328,144	74,027,150	112,793	376,575	1,146,012	2,784,943	15,729	369,761	1,124,183	—2,483,997						
Total statutory adjustments.....	15,232,859	35,374,424	10,907,805	28,051,275	54,759	99,439	726,178	1,194,965	28,364	51,803	351,570	5,976,943						
Payments to an IRA.....	648,958	4,072,409	530,283	3,484,863	4,892	18,417	15,374	72,650	1,398	11,055	97,011	485,223						
Alimony paid.....	692,939	3,850,406	324,030	1,873,760	15,988	112,563	71,846	378,328	887	3,116	280,388	1,482,620						
Total itemized deductions.....	38,203,092	358,876,015	27,281,239	284,192,809	286,329	2,252,563	2,745,721	17,668,275	73,780	1,862,707	7,816,023	52,899,661						
Medical and dental expense deduction.....	10,675,247	21,450,276	7,542,771	13,468,868	101,998	136,350	863,674	1,081,829	29,133	56,095	2,137,673	6,707,117						
Taxes paid deduction.....	37,902,348	115,245,288	27,228,539	91,500,594	282,167	675,586	2,734,158	5,786,443	73,780	727,766	7,581,704	16,554,898						
Interest paid deduction.....	34,514,190	188,176,338	25,725,633	130,092,881	200,962	853,286	2,627,268	7,870,417	63,071	903,595	5,957,056	18,456,160						
Charitable contributions deduction.....	34,607,632	42,119,812	25,427,504	33,334,267	239,928	863,325	2,455,643	1,646,550	65,623	89,082	6,419,134	6,663,969						
Net casualty or theft loss.....	245,831	845,632	140,522	611,085	7,573	16,381	43,797	85,389	—	—	53,939	132,997						
Miscellaneous deductions.....	31,454,800	21,038,474	22,875,204	15,185,098	204,170	185,055	2,265,234	1,197,648	65,089	86,168	6,045,103	4,384,501						
Excess itemized deductions.....	37,690,644	241,939,894	27,281,239	191,436,597	278,662	1,774,220	2,745,721	11,353,117	73,780	1,611,855	7,313,244	35,824,105						
Unused zero bracket amount.....	819,397	1,613,400	—	—	13,650	15,241	—	—	—	—	805,747	1,598,159						
Contributions deduction for nonitemizers.....	22,920,542	1,166,622	9,367,361	531,202	114,669	9,108,927	2,214,623	103,573	22,368	1,080	11,201,521	527,553						
Taxable income.....	94,783,163	1,701,365,731	45,462,193	1,159,970,912	815,674	9,108,927	6,741,913	100,676,907	108,418	3,285,764	39,043,988	428,323,220						
Other tax credits:																		
Child tax credit.....	20,169,086	9,263,338	13,970,334	7,167,000	81,737	45,468	3,890,104	1,261,608	30,359	12,868	2,795,508	776,562						
Older child credit.....	47,869	2,069,334	5,350,334	1,704,159	41,420	11,142	1,412,420	876,393	7,756	12,786	151,121	52,361						
Child care credit.....	2,655,851	645,032	2,194,390	555,835	4,040	487	127,942	39,829	29	78	271,634	59,691						
Residential energy credit.....	2,505,201	257,008	3,907,943	197,486	1,481	624	100,025	39,829	4,481	85	302,134	47,856						
Refundable credit.....	5,105,201	957,008	3,907,943	197,486	1,481	624	100,025	39,829	4,481	85	302,134	47,856						
Foreign tax credit.....	434,419	738,014	383,921	686,759	5,872	9,194	13,556	14,860	15,604	*02	26,666	57,109						
Investment credit.....	5,239,607	6,347,422	4,137,322	5,237,606	18,886	24,563	100,827	111,778	12,447	9,555	940,125	963,920						
Earned income credit used to offset income tax before credits.....	2,278,219	280,783	650,183	53,446	—	—	1,620,647	227,146	7,389	*191	—	—						
Income tax after credits.....	81,567,399	237,422,715	42,005,513	214,811,844	682,059	1,882,093	6,390,186	12,909,391	94,777	872,208	32,394,862	86,947,190						
Alternative minimum tax.....	370,212	4,490,251	263,512	3,417,934	1,888	77,475	15,394	113,839	*5,727	*7,865	873,141	873,141						
Total income tax.....	81,639,509	301,923,057	42,070,953	218,238,039	682,278	1,961,034	6,395,582	13,027,234	94,817	880,073	32,405,879	87,820,648						
Total tax liability.....	92,150,932	312,533,713	43,555,213	226,903,493	693,630	2,050,746	6,502,952	13,297,208	94,822	897,105	32,922,764	89,735,177						
Total tax payments.....	85,219,960	245,156,777	41,789,915	246,455,191	786,542	1,836,205	6,390,186	17,885,450	94,101	1,106,515	37,500,360	76,973,425						
Income tax withheld.....	11,241,617	53,097,835	200,617,501	41,314,979	738,045	1,178,079	8,760,734	18,794,508	86,404	884,378	34,320,080	61,414,515						
Estimated tax payments.....	73,175,119	43,960,221	33,175,428	42,932,266	543,771	497,809	333,789	1,209,458	27,597	199,049	4,182,500	14,670,089						
Overpayment refunded.....	—	—	—	—	63,361	260,098	708,989	7,027,929	70,978	69,839	30,933,440	8,321,440						
Tax due at time of filing.....	21,157,790	36,736,773	11,890,603	26,893,208	275,583	515,930	788,001	949,160	36,742	57,136	8,166,861	8,321,440						

\*Estimate should be used with caution because of the small number of sample returns on which it is based.

NOTE: Detail may not add to total because of rounding.

Table 1.4—All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Interest received		Domestic and foreign dividends received		State income tax refunds		Alimony received			
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
<b>All returns, total</b>	<b>99,438,708</b>	<b>2,139,904,356</b>	<b>85,925,617</b>	<b>1,807,137,587</b>	<b>82,059,703</b>	<b>176,369,305</b>	<b>16,665,034</b>	<b>50,554,837</b>	<b>14,259,407</b>	<b>48,640,734</b>	<b>17,586,051</b>	<b>7,038,187</b>	<b>369,472</b>	<b>2,710,288</b>
No adjusted gross income	1,003,708	-33,323,253	464,144	6,977,716	632,887	3,311,440	636,936	157,003	611,750	91,128	99,867	55,201	468	2,545
\$1 under \$5,000	16,239,737	43,222,889	13,658,827	36,930,325	6,211,616	5,996,695	1,072,048	759,245	895,390	685,577	150,625	55,201	23,301	85,357
\$5,000 under \$10,000	16,448,678	123,173,540	13,210,501	97,455,211	7,811,779	14,864,695	1,733,034	1,895,517	1,328,889	1,751,785	530,635	137,779	59,748	229,101
\$10,000 under \$15,000	14,061,066	174,322,711	11,711,242	139,972,315	7,585,376	17,681,298	1,840,796	2,638,828	1,371,061	2,471,788	952,312	231,995	73,836	340,940
\$15,000 under \$20,000	11,484,459	199,777,702	9,992,236	166,434,058	7,173,068	18,312,559	1,934,204	2,950,031	1,514,364	2,771,883	1,483,052	382,336	42,145	245,382
\$20,000 under \$25,000	8,815,390	138,021,274	7,098,328	169,848,107	6,012,491	15,062,818	1,658,421	2,844,388	1,248,668	2,679,638	1,846,614	537,853	58,005	283,812
\$25,000 under \$30,000	7,635,404	209,274,643	7,098,533	187,335,989	5,724,006	11,653,095	1,458,554	1,904,122	1,022,013	1,773,777	2,322,297	656,108	35,986	406,405
\$30,000 under \$40,000	11,075,106	384,207,790	10,409,043	350,083,032	9,179,198	21,173,862	2,795,761	4,421,746	2,037,232	4,146,119	4,532,962	1,408,284	47,180	552,411
\$40,000 under \$50,000	5,963,041	264,922,227	5,500,765	236,094,026	5,388,244	16,047,758	2,148,726	4,176,771	1,542,869	3,835,863	2,751,873	1,055,019	12,857	114,548
\$50,000 under \$75,000	4,857,702	275,046,849	4,243,040	232,906,077	4,378,075	21,164,160	2,321,806	7,242,454	1,813,158	6,943,004	2,111,042	1,111,017	8,069	183,264
\$75,000 under \$100,000	1,049,444	89,289,787	879,917	65,222,845	1,010,896	9,083,745	703,545	4,331,741	608,996	4,231,113	401,929	363,102	4,979	155,708
\$100,000 under \$200,000	761,193	100,041,518	631,673	67,754,402	741,953	10,037,825	577,855	6,356,951	521,594	6,273,599	308,006	500,602	2,295	94,866
\$200,000 under \$500,000	199,711	57,509,946	161,220	33,777,989	196,445	6,835,403	169,039	4,733,398	159,820	4,706,742	85,264	288,022	507	9,688
\$500,000 under \$1,000,000	29,215	19,729,296	23,974	8,512,695	28,934	2,073,663	25,916	1,939,855	24,876	1,935,548	11,721	76,577	53	2,919
\$1,000,000 or more	14,834	34,687,437	12,174	7,832,799	14,735	3,468,478	13,594	3,720,854	13,275	3,718,548	6,391	154,424	43	3,302
<b>Taxable returns, total</b>	<b>81,639,509</b>	<b>2,097,045,567</b>	<b>71,610,101</b>	<b>1,738,931,454</b>	<b>55,102,620</b>	<b>163,848,441</b>	<b>17,155,791</b>	<b>48,618,841</b>	<b>13,108,804</b>	<b>46,834,535</b>	<b>16,860,205</b>	<b>6,686,263</b>	<b>342,720</b>	<b>2,591,592</b>
No adjusted gross income	20,994	-1,473,844	10,023	447,838	19,846	454,685	7,745	125,513	7,383	124,169	2,537	8,112	**	**
\$1 under \$5,000	4,594,646	17,994,127	3,747,234	14,362,693	2,249,021	2,345,679	439,282	355,783	386,376	328,098	32,047	22,910	**11,936	**42,233
\$5,000 under \$10,000	12,474,889	95,451,291	10,125,347	74,604,628	6,229,567	11,691,602	1,337,834	1,544,933	1,044,482	1,439,892	283,141	59,845	49,976	186,366
\$10,000 under \$15,000	13,363,801	166,204,730	11,224,805	133,653,619	7,191,072	16,681,760	1,716,581	2,400,784	1,280,500	2,255,080	838,115	174,152	69,859	317,635
\$15,000 under \$20,000	11,276,871	196,196,741	9,844,350	163,773,741	7,010,497	17,662,415	1,681,511	2,694,605	1,476,122	2,720,726	1,436,699	353,721	41,037	244,385
\$20,000 under \$25,000	8,702,306	185,493,824	7,851,181	168,101,604	5,921,090	14,662,416	1,625,475	2,809,922	1,225,502	2,647,825	1,815,144	520,197	58,005	283,812
\$25,000 under \$30,000	7,547,355	206,830,967	7,026,322	185,523,095	5,648,318	11,470,437	1,438,533	1,844,932	1,007,034	1,716,441	2,285,940	640,469	35,986	406,405
\$30,000 under \$40,000	11,005,994	381,861,978	10,362,117	348,580,362	9,112,324	20,689,803	2,760,502	4,321,141	2,037,939	4,047,781	4,504,654	1,391,744	47,180	552,411
\$40,000 under \$50,000	5,867,723	274,921,426	5,343,021	236,820,854	5,343,021	18,312,559	2,140,234	4,154,137	1,538,453	3,913,953	2,747,983	1,051,503	12,857	114,548
\$50,000 under \$75,000	4,837,722	274,921,426	4,227,166	231,645,142	4,359,261	21,065,745	2,313,817	7,185,417	1,808,999	6,866,784	2,102,360	1,107,130	**15,284	**42,604
\$75,000 under \$100,000	1,045,455	88,940,452	876,481	64,944,682	1,006,908	9,022,683	701,184	4,298,801	608,883	4,198,540	400,392	358,950	**	**
\$100,000 under \$200,000	759,565	99,833,885	630,384	67,621,763	740,328	9,956,730	576,882	6,343,368	520,645	6,255,114	307,519	499,451	**	**
\$200,000 under \$500,000	198,284	57,388,654	161,220	33,777,989	196,445	6,835,403	169,039	4,733,398	159,820	4,706,742	85,264	288,022	504	9,688
\$500,000 under \$1,000,000	29,215	19,729,296	23,974	8,512,695	28,934	2,073,663	25,916	1,939,855	24,876	1,935,548	11,721	76,577	53	2,919
\$1,000,000 or more	14,800	34,615,061	12,152	7,826,935	14,701	3,425,344	13,568	3,703,293	13,249	3,718,548	6,387	154,372	43	3,302
<b>Non-taxable returns, total</b>	<b>17,799,199</b>	<b>42,858,789</b>	<b>14,315,516</b>	<b>66,206,133</b>	<b>6,957,083</b>	<b>12,520,864</b>	<b>1,509,243</b>	<b>1,935,997</b>	<b>1,150,603</b>	<b>1,806,099</b>	<b>725,846</b>	<b>351,924</b>	<b>26,752</b>	<b>118,676</b>

Footnotes (a) at end of table.

**Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued**  
(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Business or profession				Sales of capital assets														
	Net income		Net loss		Capital gain distributions reported on Form 1040		Sales of capital assets reported on Schedule D												
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Current-year short-term gain less loss			Post-1969 short-term capital loss carryover			Net short-term gain after carryover			Net short-term loss after carryover			
							Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
All returns, total	8,002,865	69,845,570	3,234,353	19,082,960	1,632,037	737,927	3,535,087	-5,804,496	490,195	7,323,002	1,314,780	4,814,078	2,457,966	17,941,578					
No adjusted gross income	102,163	1,414,945	357,284	6,892,023	10,383	9,172	78,907	-587,647	22,705	850,375	29,488	393,317	62,159	1,811,339					
\$1 under \$5,000	873,814	2,156,632	243,286	1,019,593	110,343	15,667	115,448	-80,229	25,345	125,664	62,246	39,019	63,405	244,312					
\$5,000 under \$10,000	1,057,468	4,990,703	273,269	1,074,007	155,866	36,945	178,179	-255,973	28,427	31,694	52,346	36,558	146,984	602,984					
\$10,000 under \$15,000	920,808	6,267,251	291,742	1,054,535	117,079	103,624	218,742	-435,971	36,547	380,299	74,183	149,646	139,627	965,920					
\$15,000 under \$20,000	884,957	6,510,386	315,691	1,272,720	203,576	59,464	234,787	-778,434	47,925	486,500	82,032	98,322	191,805	1,363,256					
\$20,000 under \$25,000	809,906	7,057,438	296,646	986,945	174,025	103,584	253,326	-344,438	30,360	568,006	111,081	11,081	187,807	1,013,524					
\$25,000 under \$30,000	724,096	7,156,167	286,397	863,671	119,561	26,736	270,464	-385,753	42,148	397,773	122,331	141,344	164,751	924,871					
\$30,000 under \$40,000	1,047,124	10,632,489	482,327	1,550,046	296,772	75,071	524,932	-955,920	63,088	766,578	166,742	156,164	369,539	1,860,862					
\$40,000 under \$50,000	606,690	9,123,020	309,839	966,594	195,408	86,511	481,487	-649,649	42,479	406,174	173,663	200,844	310,596	1,256,666					
\$50,000 under \$75,000	609,651	14,112,793	229,678	874,525	171,960	121,053	623,528	-1,026,064	69,207	1,071,742	235,166	527,433	418,442	2,625,239					
\$75,000 under \$100,000	178,719	6,799,398	61,139	493,676	50,626	37,312	223,883	-383,555	30,914	549,077	78,041	339,050	157,428	1,271,682					
\$100,000 under \$200,000	137,743	8,146,698	61,558	792,575	22,730	35,514	231,791	-442,629	35,367	675,551	84,525	587,746	163,429	1,705,925					
\$200,000 under \$500,000	42,339	3,087,450	18,377	580,003	3,290	12,240	93,866	-153,258	12,900	426,779	32,562	612,458	65,846	1,192,496					
\$500,000 under \$1,000,000	5,518	958,187	3,765	270,622	311	3,475	15,983	19,552	1,981	134,590	6,156	389,957	10,370	504,995					
\$1,000,000 or more	2,869	1,432,007	2,255	391,425	107	11,560	9,764	631,620	1,032	178,284	4,239	1,031,340	5,778	578,004					
Taxable returns, total	6,385,657	80,099,001	2,408,770	9,878,400	1,531,906	711,364	3,245,704	-4,581,345	415,605	6,002,411	1,217,352	4,268,348	2,232,949	14,852,104					
No adjusted gross income	5,229	141,767	3,707	327,900	3	51	5,986	-32,134	256	11,568	3,218	74,925	2,824	118,927					
\$1 under \$5,000	161,505	479,513	23,407	63,238	42,539	3	51	63,238	-1,077	7,968	31,302	25,462	21,149	31,268					
\$5,000 under \$10,000	555,873	2,546,101	150,377	419,349	139,675	34,441	174,745	-170,141	21,599	271,065	47,751	50,761	25,022	103,048					
\$10,000 under \$15,000	779,908	3,576,759	219,313	1,041,310	203,576	59,464	220,549	-721,711	21,588	225,891	77,622	98,128	106,890	486,229					
\$15,000 under \$20,000	820,381	3,672,775	290,392	1,041,310	171,808	103,525	244,461	-288,698	45,699	489,270	69,789	90,068	180,120	1,281,068					
\$20,000 under \$25,000	764,864	6,360,589	283,054	819,608	171,808	76,735	256,822	-335,514	30,152	552,137	81,010	107,011	179,927	947,784					
\$25,000 under \$30,000	705,306	6,763,136	271,838	800,733	118,453	26,736	259,922	-335,514	38,618	753,063	115,176	101,106	157,251	791,683					
\$30,000 under \$40,000	1,024,307	10,068,777	464,347	1,453,732	296,772	75,071	526,772	-958,332	58,090	738,009	180,550	138,654	337,665	1,834,995					
\$40,000 under \$50,000	600,093	8,919,337	306,868	907,327	194,738	86,478	458,118	-655,889	42,208	498,121	171,524	190,194	309,660	1,244,184					
\$50,000 under \$75,000	603,305	13,605,746	228,008	853,819	171,920	121,016	617,824	-938,668	68,465	1,067,737	234,293	507,619	413,673	2,514,224					
\$75,000 under \$100,000	176,714	6,729,980	60,927	486,140	50,626	37,312	222,531	-366,951	30,742	540,541	77,877	332,294	156,239	1,241,766					
\$100,000 under \$200,000	137,556	8,116,993	61,378	780,013	22,730	35,514	231,013	-376,247	35,222	649,762	84,425	585,991	162,705	1,612,003					
\$200,000 under \$500,000	42,257	3,076,566	16,282	569,152	3,286	12,116	93,620	-141,024	12,228	415,431	32,457	600,111	65,693	1,195,567					
\$500,000 under \$1,000,000	5,496	956,619	3,743	265,086	311	3,475	15,931	132,420	1,973	136,844	6,133	363,928	10,568	506,567					
\$1,000,000 or more	2,861	1,430,744	2,242	365,613	107	11,360	9,738	613,352	1,029	170,865	4,225	1,007,815	5,561,446	3,089,473					
Nontaxable returns, total	1,517,208	9,760,570	825,583	9,204,560	100,131	26,563	289,383	-1,223,152	74,590	1,320,691	97,422	546,730	225,017	3,089,473					

**Table 1.4—All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued**  
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Sales of capital assets - Continued										Sales of capital assets reported on Schedule D - Continued																				
	Returns with long-term capital gain or loss					Net long-term gain after carryover					Net long-term loss after carryover					Total					Excluded portion					Net long-term capital gain in excess of short-term capital loss					
	Current-year long-term gain less loss	Post-1968 long-term capital loss carryover	Net long-term gain after carryover	Net long-term loss after carryover	Total	Current-year long-term gain less loss	Post-1968 long-term capital loss carryover	Net long-term gain after carryover	Net long-term loss after carryover	Total	Current-year long-term gain less loss	Post-1968 long-term capital loss carryover	Net long-term gain after carryover	Net long-term loss after carryover	Total	Current-year long-term gain less loss	Post-1968 long-term capital loss carryover	Net long-term gain after carryover	Net long-term loss after carryover	Total	Current-year long-term gain less loss	Post-1968 long-term capital loss carryover	Net long-term gain after carryover	Net long-term loss after carryover	Total	Current-year long-term gain less loss	Post-1968 long-term capital loss carryover	Net long-term gain after carryover	Net long-term loss after carryover	Total	
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)		(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)		
<b>All returns, total</b>	<b>8,245,939</b>	<b>98,419,215</b>	<b>451,080</b>	<b>10,266,950</b>	<b>7,807,372</b>	<b>139,504,045</b>	<b>1,951,992</b>	<b>15,834,015</b>	<b>7,447,185</b>	<b>134,094,799</b>	<b>7,447,185</b>	<b>80,459,656</b>	<b>7,443,712</b>	<b>53,635,143</b>																	
No adjusted gross income	206,406	5,110,205	20,860	1,761,279	269,148	9,850,119	41,318	15,834,015	261,132	9,306,004	261,132	5,563,706	261,125	3,722,298																	
\$1 under \$5,000	381,849	781,017	22,619	163,418	392,593	1,276,187	86,519	403,366	382,252	1,246,994	382,252	748,328	382,252	498,666																	
\$5,000 under \$10,000	601,003	1,021,823	36,997	435,104	618,757	2,265,214	135,930	929,995	604,326	2,180,441	604,326	1,308,489	604,326	871,552																	
\$10,000 under \$15,000	762,226	1,801,512	34,792	309,711	753,628	3,315,394	163,745	683,337	735,063	3,116,083	735,063	1,896,922	735,063	1,264,171																	
\$15,000 under \$20,000	773,395	2,408,923	51,720	519,903	751,992	4,329,381	185,200	1,223,630	714,529	4,181,471	714,529	2,509,137	714,529	1,672,334																	
\$20,000 under \$25,000	687,489	2,260,224	29,653	934,513	619,688	3,480,182	172,268	1,302,108	342,668	3,137,440	342,668	2,053,843	342,668	1,368,656																	
\$25,000 under \$30,000	585,463	1,611,424	27,945	1,217,341	537,232	2,696,587	149,621	1,695,351	520,391	2,612,203	520,391	1,567,510	520,391	1,044,893																	
\$30,000 under \$40,000	1,151,318	4,208,330	53,534	1,545,869	1,045,895	6,869,203	287,700	1,993,096	979,261	6,516,343	979,261	3,910,177	979,261	2,606,166																	
\$40,000 under \$50,000	935,459	3,978,966	44,205	369,003	821,993	6,843,156	252,229	1,039,307	779,672	6,581,772	779,672	3,943,360	779,672	2,632,412																	
\$50,000 under \$75,000	1,144,038	9,007,554	61,851	1,157,895	1,060,000	13,216,133	261,127	1,698,055	991,763	12,726,533	991,763	7,636,297	991,763	5,090,236																	
\$75,000 under \$100,000	438,745	6,314,133	26,369	611,909	395,062	8,738,322	99,884	760,723	371,138	8,437,540	371,138	5,062,673	371,138	3,374,867																	
\$100,000 under \$200,000	397,528	11,847,979	27,162	629,883	376,350	16,822,353	80,747	1,067,887	349,994	16,195,722	349,994	9,717,567	349,994	6,478,156																	
\$200,000 under \$500,000	138,416	1,832,196	10,193	352,378	130,359	17,946,300	21,496	503,927	123,423	17,973,014	123,423	10,423,852	123,423	6,849,162																	
\$500,000 under \$1,000,000	23,455	9,102,711	1,807	77,337	22,233	11,349,745	2,857	134,019	21,070	11,034,287	21,070	6,620,581	21,058	4,413,707																	
\$1,000,000 or more	13,149	25,032,516	973	180,208	12,442	29,505,917	1,241	164,701	11,884	29,118,695	11,884	17,471,216	11,881	11,647,469																	
<b>Taxable returns, total</b>	<b>7,361,638</b>	<b>94,303,315</b>	<b>380,965</b>	<b>7,805,444</b>	<b>6,781,687</b>	<b>129,115,917</b>	<b>1,744,233</b>	<b>12,114,562</b>	<b>6,459,508</b>	<b>125,397,535</b>	<b>6,459,508</b>	<b>75,240,939</b>	<b>6,446,037</b>	<b>50,156,596</b>																	
No adjusted gross income	10,049	2,685,358	284	7,153	10,920	4,172,576	*69	*3,360	10,913	4,055,598	10,913	2,433,310	10,908	1,622,199																	
\$1 under \$5,000	120,485	259,930	*3,378	*4,359	117,131	305,346	*19,322	*23,367	113,153	301,938	113,153	181,204	113,153	120,734																	
\$5,000 under \$10,000	4,166	1,356,000	*20,372	*183,255	63,242	1,365,050	89,735	352,068	386,432	1,301,327	386,432	780,940	386,432	520,387																	
\$10,000 under \$15,000	647,161	1,526,171	30,712	293,541	623,842	2,162,503	147,833	588,757	612,843	2,162,503	612,843	534,658	608,666	1,022,869																	
\$15,000 under \$20,000	732,243	2,223,313	*77,712	*343,564	694,496	3,996,623	176,511	1,050,593	861,192	3,882,227	861,192	2,323,572	857,213	1,352,655																	
\$20,000 under \$25,000	662,752	2,108,444	27,668	596,035	3,261,560	1,279,641	167,350	1,279,641	568,723	3,207,209	568,723	1,924,537	568,723	1,282,672																	
\$25,000 under \$30,000	388,460	1,384,640	27,668	357,515	2,090,744	1,635,972	141,856	1,635,972	509,201	2,541,196	509,201	1,524,902	509,201	1,016,284																	
\$30,000 under \$40,000	1,128,059	3,998,540	49,022	1,408,640	1,814,743	6,725,115	231,924	1,098,865	772,391	6,897,006	772,391	3,803,797	760,283	2,535,255																	
\$40,000 under \$50,000	928,205	3,304,805	44,121	360,520	814,743	6,725,115	231,924	1,098,865	772,391	6,897,006	772,391	3,803,797	760,283	2,535,255																	
\$50,000 under \$75,000	1,136,577	8,980,349	61,945	1,054,357	1,345,880	15,666,731	258,935	1,666,731	987,852	12,686,601	987,852	7,813,591	987,175	5,075,100																	
\$75,000 under \$100,000	437,443	6,990,711	26,017	609,977	393,729	8,698,391	99,494	754,645	369,850	8,405,930	369,850	5,043,706	369,850	3,362,223																	
\$100,000 under \$200,000	296,568	11,920,371	27,017	1,030,531	603,557	16,174,535	80,357	1,068,568	349,357	15,174,535	349,357	9,704,854	349,357	6,469,681																	
\$200,000 under \$500,000	138,111	13,806,270	27,017	417,422	130,110	17,908,768	2,842	104,779	16,813,603	17,908,768	16,813,603	10,419,603	16,813,603	8,940,162																	
\$500,000 under \$1,000,000	23,401	9,113,420	*11,943	*417,422	22,192	11,327,381	2,842	104,779	21,058	11,020,960	21,058	6,620,581	21,058	4,413,707																	
\$1,000,000 or more	13,126	25,006,978	968	169,205	12,424	29,479,360	1,233	153,957	11,870	29,102,921	11,870	17,461,757	11,867	11,647,469																	
<b>Non-taxable returns, total</b>	<b>884,301</b>	<b>4,115,900</b>	<b>70,115</b>	<b>2,461,506</b>	<b>1,025,685</b>	<b>9,388,128</b>	<b>207,758</b>	<b>3,719,453</b>	<b>987,677</b>	<b>6,937,264</b>	<b>987,677</b>	<b>5,218,717</b>	<b>987,675</b>	<b>3,478,547</b>																	

Footnote(s) at end of table

Table 1.4—All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Sales of capital assets — Continued				Sales of property other than capital assets				Pensions and annuities			
	Net capital gain		Net capital loss		Net gain		Net loss		Total		In adjusted gross income	
	Number of returns (43)	Amount (44)	Number of returns (45)	Amount (46)	Number of returns (47)	Amount (48)	Number of returns (49)	Amount (50)	Number of returns (51)	Amount (52)	Number of returns (53)	Amount (54)
<b>All returns, total</b>	<b>7,998,047</b>	<b>58,198,030</b>	<b>2,328,604</b>	<b>4,416,569</b>	<b>985,569</b>	<b>4,669,033</b>	<b>641,788</b>	<b>2,945,202</b>	<b>12,376,425</b>	<b>107,294,960</b>	<b>11,551,051</b>	<b>80,447,934</b>
No adjusted gross income	266,815	4,100,954	14,256	25,999	107,087	700,359	106,817	1,156,887	62,915	398,964	53,667	303,925
\$1 under \$5,000	414,650	534,742	67,437	65,384	51,683	118,681	96,108	140,448	680,925	2,178,307	614,095	1,988,606
\$5,000 under \$10,000	652,209	905,138	179,021	296,340	85,638	159,971	40,979	100,589	2,059,883	6,386,720	2,077,942	8,196,512
\$10,000 under \$15,000	762,848	1,413,428	225,817	318,597	98,147	232,875	48,088	172,039	2,059,428	13,505,920	2,023,475	11,166,512
\$15,000 under \$20,000	747,570	1,761,772	297,534	478,898	94,991	443,235	61,505	171,577	1,668,059	12,857,604	1,585,218	11,161,851
\$20,000 under \$25,000	638,195	1,475,796	267,936	395,585	68,107	259,351	43,414	87,658	1,296,980	9,729,563	1,155,668	8,674,259
\$25,000 under \$30,000	587,957	1,180,310	232,974	352,072	68,035	179,033	42,409	76,438	1,085,910	7,662,284	819,582	6,842,702
\$30,000 under \$40,000	1,066,897	2,748,651	508,066	696,678	128,851	448,478	60,538	196,069	1,471,773	14,507,952	1,306,665	11,120,062
\$40,000 under \$50,000	857,819	2,805,563	381,994	522,774	83,196	271,785	35,700	82,098	935,351	10,487,259	844,393	8,613,821
\$50,000 under \$75,000	1,073,732	5,582,039	432,521	649,558	100,670	563,042	70,209	184,924	834,857	10,441,533	746,144	8,093,706
\$75,000 under \$100,000	392,317	3,689,935	151,718	254,775	32,590	181,834	31,278	145,710	213,852	3,577,205	177,091	2,178,434
\$100,000 under \$200,000	375,271	7,023,037	130,318	269,325	46,802	554,088	35,334	169,305	129,628	2,620,054	111,675	1,772,417
\$200,000 under \$500,000	128,013	7,517,578	32,766	74,568	14,361	253,121	24,060	156,344	41,291	9,378,440	36,361	840,489
\$500,000 under \$1,000,000	21,621	4,797,565	4,360	11,203	3,249	104,397	3,305	50,056	4,534	263,646	3,915	127,169
\$1,000,000 or more	12,123	12,655,520	1,846	4,854	2,162	200,797	2,043	54,459	2,335	198,403	1,956	92,423
<b>Taxable returns, total</b>	<b>8,968,896</b>	<b>54,203,860</b>	<b>2,769,202</b>	<b>4,182,019</b>	<b>713,801</b>	<b>3,579,469</b>	<b>442,904</b>	<b>1,434,634</b>	<b>11,069,166</b>	<b>100,678,996</b>	<b>10,349,271</b>	<b>76,182,260</b>
No adjusted gross income	12,614	1,697,124	—	—	2,534	75,506	4,608	34,681	882	13,300	797	12,092
\$1 under \$5,000	126,791	146,196	32,961	33,414	*1,226	*14,772	*3,983	*25,092	160,234	456,404	156,257	385,574
\$5,000 under \$10,000	428,452	542,239	134,737	229,577	32,492	39,623	15,593	52,864	1,614,243	6,912,296	1,555,204	6,232,294
\$10,000 under \$15,000	639,519	1,120,605	195,799	256,950	67,350	199,468	30,517	69,359	1,940,231	11,967,966	1,905,964	10,526,540
\$15,000 under \$20,000	691,678	1,533,940	284,627	460,049	81,066	391,004	54,563	134,924	1,636,269	12,461,509	1,559,521	11,044,338
\$20,000 under \$25,000	605,481	1,386,657	265,015	331,529	66,323	242,037	40,152	66,715	1,219,147	9,661,689	1,148,435	8,614,010
\$25,000 under \$30,000	570,720	1,111,672	223,503	331,529	60,033	145,565	36,545	52,816	879,994	7,904,300	807,274	6,914,871
\$30,000 under \$40,000	1,044,906	2,661,035	501,928	696,282	123,176	433,585	55,759	173,835	1,460,006	14,365,618	1,297,792	10,988,685
\$40,000 under \$50,000	850,536	2,748,464	381,591	522,337	80,981	219,166	35,462	80,675	833,061	10,480,930	842,103	8,607,543
\$50,000 under \$75,000	1,069,050	5,550,899	428,922	839,409	98,701	544,614	69,977	167,462	834,003	10,420,853	745,290	8,078,868
\$75,000 under \$100,000	390,911	3,671,119	130,935	252,726	32,451	169,822	31,211	145,512	213,384	3,571,592	176,859	2,173,151
\$100,000 under \$200,000	374,556	7,018,831	150,148	268,817	46,779	553,645	35,195	168,336	129,528	2,615,116	111,578	1,770,116
\$200,000 under \$500,000	127,884	7,496,898	32,722	74,453	14,304	250,583	24,012	154,902	41,248	9,376,556	36,318	838,733
\$500,000 under \$1,000,000	21,983	4,786,465	4,373	11,185	3,232	99,678	3,282	49,735	**5,956	**460,880	**5,859	**218,446
\$1,000,000 or more	12,103	12,630,796	1,841	4,840	2,153	200,401	2,035	53,627	2,335	198,403	1,956	92,423
<b>Nontaxable returns, total</b>	<b>1,031,351</b>	<b>3,994,170</b>	<b>159,402</b>	<b>254,570</b>	<b>271,769</b>	<b>1,088,564</b>	<b>198,884</b>	<b>1,510,568</b>	<b>1,307,239</b>	<b>6,815,961</b>	<b>1,201,780</b>	<b>4,265,674</b>

Footnotes (a) et al. of table.

## Individual Returns/1984

**Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued**  
(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Fully included in AGI				Partially included in AGI				Not included in AGI				Net loss				Net income				Royalty			
	Number of returns (55)	Amount (56)	Number of returns (57)	Amount received (58)	Amount in AGI (59)	Number of returns (60)	Amount (61)	Number of returns (62)	Amount (63)	Number of returns (64)	Amount (65)	Number of returns (66)	Amount (67)	Number of returns (68)	Amount (69)	Number of returns (70)	Amount (71)	Number of returns (72)	Amount (73)	Number of returns (74)	Amount (75)	Number of returns (76)	Amount (77)	
<b>All returns, total</b>	<b>10,618,896</b>	<b>74,178,562</b>	<b>1,379,980</b>	<b>20,703,479</b>	<b>6,269,352</b>	<b>1,061,685</b>	<b>12,412,899</b>	<b>3,365,830</b>	<b>15,418,184</b>	<b>5,127,635</b>	<b>31,987,299</b>	<b>880,213</b>	<b>6,776,069</b>	<b>880,213</b>	<b>6,776,069</b>	<b>880,213</b>	<b>6,776,069</b>	<b>880,213</b>	<b>6,776,069</b>	<b>880,213</b>	<b>6,776,069</b>	<b>880,213</b>	<b>6,776,069</b>	
No adjusted gross income	51,535	289,900	2,896	24,098	14,025	9,485	84,966	80,222	576,649	185,267	3,404,762	26,945	238,817	26,945	238,817	26,945	238,817	26,945	238,817	26,945	238,817	26,945	238,817	
\$1 under \$5,000	580,323	1,291,756	43,425	162,329	76,850	75,904	704,313	216,862	351,165	261,411	988,013	48,971	60,579	48,971	60,579	48,971	60,579	48,971	60,579	48,971	60,579	48,971	60,579	
\$5,000 under \$10,000	1,935,767	7,714,798	175,428	1,108,064	489,679	105,037	563,919	410,743	885,918	339,308	1,654,286	41,331	64,063	41,331	64,063	41,331	64,063	41,331	64,063	41,331	64,063	41,331	64,063	
\$10,000 under \$15,000	1,395,533	10,699,734	167,198	811,089	507,390	76,267	2,033,706	397,948	1,140,728	431,678	1,754,973	92,004	196,237	92,004	196,237	92,004	196,237	92,004	196,237	92,004	196,237	92,004	196,237	
\$15,000 under \$20,000	1,465,069	10,435,865	181,502	1,314,806	728,046	109,722	908,993	368,928	1,086,976	453,614	1,997,231	86,367	277,602	86,367	277,602	86,367	277,602	86,367	277,602	86,367	277,602	86,367	277,602	
\$20,000 under \$25,000	1,061,060	8,131,399	144,764	966,641	542,861	94,762	624,323	305,032	917,942	484,675	2,078,122	94,774	245,878	94,774	245,878	94,774	245,878	94,774	245,878	94,774	245,878	94,774	245,878	
\$25,000 under \$30,000	1,738,863	6,245,273	104,321	1,255,360	504,569	82,358	461,638	263,302	896,908	487,540	2,080,413	74,713	344,795	74,713	344,795	74,713	344,795	74,713	344,795	74,713	344,795	74,713	344,795	
\$30,000 under \$40,000	1,155,588	7,220,458	161,577	1,704,843	899,603	203,052	2,580,680	427,723	1,051,493	787,445	3,679,667	94,838	266,652	94,838	266,652	94,838	266,652	94,838	266,652	94,838	266,652	94,838	266,652	
\$40,000 under \$50,000	747,032	7,225,924	144,820	2,191,668	867,782	118,674	1,023,941	313,410	1,868,368	641,040	4,229,746	127,866	774,187	127,866	774,187	127,866	774,187	127,866	774,187	127,866	774,187	127,866	774,187	
\$50,000 under \$75,000	633,281	7,225,924	144,820	2,191,668	867,782	118,674	1,023,941	313,410	1,868,368	641,040	4,229,746	127,866	774,187	127,866	774,187	127,866	774,187	127,866	774,187	127,866	774,187	127,866	774,187	
\$75,000 under \$100,000	157,257	1,952,592	33,610	566,750	225,902	45,872	1,055,924	125,620	1,580,346	208,411	1,878,760	44,199	625,837	44,199	625,837	44,199	625,837	44,199	625,837	44,199	625,837	44,199	625,837	
\$100,000 under \$200,000	27,121	1,580,127	17,991	347,657	182,291	21,371	682,270	113,605	1,667,129	191,548	2,563,058	47,861	1,443,931	47,861	1,443,931	47,861	1,443,931	47,861	1,443,931	47,861	1,443,931	47,861	1,443,931	
\$200,000 under \$500,000	27,438	1,580,127	17,991	347,657	182,291	21,371	682,270	113,605	1,667,129	191,548	2,563,058	47,861	1,443,931	47,861	1,443,931	47,861	1,443,931	47,861	1,443,931	47,861	1,443,931	47,861	1,443,931	
\$500,000 under \$1,000,000	3,338	184,015	10,198	8,423,393	370,786	5,840	485,429	40,738	1,262,394	55,669	1,173,238	19,042	897,195	19,042	897,195	19,042	897,195	19,042	897,195	19,042	897,195	19,042	897,195	
\$1,000,000 or more	1,662	86,632	398	20,004	5,751	439	91,767	3,750	407,174	4,398	33,081	2,323	534,602	2,323	534,602	2,323	534,602	2,323	534,602	2,323	534,602	2,323	534,602	
<b>Taxable returns, total</b>	<b>9,503,095</b>	<b>70,169,320</b>	<b>1,262,549</b>	<b>19,986,351</b>	<b>6,012,940</b>	<b>944,069</b>	<b>10,521,327</b>	<b>2,849,264</b>	<b>13,637,387</b>	<b>4,396,990</b>	<b>24,628,141</b>	<b>771,970</b>	<b>6,314,161</b>	<b>771,970</b>	<b>6,314,161</b>	<b>771,970</b>	<b>6,314,161</b>	<b>771,970</b>	<b>6,314,161</b>	<b>771,970</b>	<b>6,314,161</b>	<b>771,970</b>	<b>6,314,161</b>	
No adjusted gross income	749	9,007	*221	*3,835	*3,085	*85	*458	1,665	44,815	10,132	328,557	736	30,011	736	30,011	736	30,011	736	30,011	736	30,011	736	30,011	
\$1 under \$5,000	142,620	363,262	*13,637	*45,570	*22,312	*7,954	*47,573	39,295	80,107	41,731	93,689	*1,714	*1,564	*1,714	*1,564	*1,714	*1,564	*1,714	*1,564	*1,714	*1,564	*1,714	*1,564	
\$5,000 under \$10,000	1,464,083	5,934,303	112,712	584,704	297,992	76,653	393,209	27,151	947,323	17,553	1,583,588	24,978	21,659	24,978	21,659	24,978	21,659	24,978	21,659	24,978	21,659	24,978	21,659	
\$10,000 under \$15,000	1,819,638	10,031,528	151,685	787,516	495,012	73,453	1,148,922	329,288	947,323	265,371	1,583,588	83,342	173,857	83,342	173,857	83,342	173,857	83,342	173,857	83,342	173,857	83,342	173,857	
\$15,000 under \$20,000	1,441,866	10,171,928	179,028	1,313,574	727,410	103,629	831,007	347,024	977,749	418,055	1,583,588	83,342	173,857	83,342	173,857	83,342	173,857	83,342	173,857	83,342	173,857	83,342	173,857	
\$20,000 under \$25,000	1,053,828	8,072,195	142,289	965,172	541,815	94,762	824,323	294,187	976,144	460,788	1,894,392	99,309	189,612	99,309	189,612	99,309	189,612	99,309	189,612	99,309	189,612	99,309	189,612	
\$25,000 under \$30,000	734,341	6,187,303	104,321	1,255,360	504,569	82,358	461,638	263,302	896,908	487,540	2,080,413	74,713	344,795	74,713	344,795	74,713	344,795	74,713	344,795	74,713	344,795	74,713	344,795	
\$30,000 under \$40,000	1,181,043	10,090,482	180,469	1,702,170	898,203	200,158	2,572,966	433,666	1,300,986	593,342	3,492,258	94,774	245,878	94,774	245,878	94,774	245,878	94,774	245,878	94,774	245,878	94,774	245,878	
\$40,000 under \$50,000	745,302	7,746,980	170,723	1,751,390	860,563	112,050	982,580	265,679	1,300,986	593,342	3,492,258	94,774	245,878	94,774	245,878	94,774	245,878	94,774	245,878	94,774	245,878	94,774	245,878	
\$50,000 under \$75,000	632,597	7,214,046	*196,050	*3,103,502	*1,273,014	118,669	1,019,709	312,764	1,862,997	638,465	4,122,776	127,382	761,624	127,382	761,624	127,382	761,624	127,382	761,624	127,382	761,624	127,382	761,624	
\$75,000 under \$100,000	157,025	1,947,249	**	**	**	*45,836	1,055,584	124,891	1,546,443	207,812	1,857,763	44,158	625,274	44,158	625,274	44,158	625,274	44,158	625,274	44,158	625,274	44,158	625,274	
\$100,000 under \$200,000	97,615	1,567,826	**	8,422,952	370,558	*28,023	*1,281,533	113,213	639,336	155,509	2,543,598	47,725	1,436,139	47,725	1,436,139	47,725	1,436,139	47,725	1,436,139	47,725	1,436,139	47,725	1,436,139	
\$200,000 under \$500,000	27,398	468,175	10,179	*52,605	*18,408	**	*394	40,643	1,253,336	155,509	2,543,598	47,725	1,436,139	47,725	1,436,139	47,725	1,436,139	47,725	1,436,139	47,725	1,436,139	47,725	1,436,139	
\$500,000 under \$1,000,000	*4,990	*200,038	*1,235	*52,605	*18,408	**	*394	40,643	1,253,336	155,509	2,543,598	47,725	1,436,139	47,725	1,436,139	47,725	1,436,139	47,725	1,436,139	47,725	1,436,139	47,725	1,436,139	
\$1,000,000 or more	**	**	**	**	**	439	91,767	3,741	406,259	4,384	333,303	2,315	534,378	2,315	534,378	2,315	534,378	2,315	534,378	2,315	534,378	2,315	534,378	
<b>Non-taxable returns, total</b>	<b>1,115,803</b>	<b>4,009,262</b>	<b>117,431</b>	<b>715,128</b>	<b>256,412</b>	<b>117,816</b>	<b>1,891,571</b>	<b>516,566</b>	<b>1,780,797</b>	<b>730,645</b>	<b>6,759,156</b>	<b>108,243</b>	<b>461,908</b>	<b>108,243</b>	<b>461,908</b>	<b>108,243</b>	<b>461,908</b>	<b>108,243</b>	<b>461,908</b>	<b>108,243</b>	<b>461,908</b>	<b>108,243</b>	<b>461,908</b>	
<b>Total returns, total</b>	<b>11,734,700</b>	<b>78,177,582</b>	<b>1,497,421</b>	<b>21,698,579</b>	<b>6,525,764</b>	<b>1,183,505</b>	<b>14,304,468</b>	<b>3,885,836</b>	<b>17,208,981</b>	<b>5,858,281</b>	<b>31,687,455</b>	<b>988,456</b>	<b>7,238,077</b>	<b>988,456</b>	<b>7,238,077</b>	<b>988,456</b>	<b>7,238,077</b>	<b>988,456</b>	<b>7,238,077</b>	<b>988,456</b>	<b>7,238,077</b>	<b>988,456</b>	<b>7,238,077</b>	

Footnote(s) at end of table.

Table 1.4—All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Net income			Firm rental			Total income			Total loss			Partnership			Net income			Net loss			
	Number of returns (70)	Amount (71)	Number of returns (72)	Amount (73)	Number of returns (74)	Amount (75)	Number of returns (76)	Amount (77)	Number of returns (78)	Amount (79)	Number of returns (80)	Amount (81)	Number of returns (82)	Amount (83)	Number of returns (84)	Amount (85)	Number of returns (86)	Amount (87)	Number of returns (88)	Amount (89)	Number of returns (90)	Amount (91)
<b>All returns, total</b>	<b>371,849</b>	<b>2,067,768</b>	<b>144,039</b>	<b>618,168</b>	<b>2,575,082</b>	<b>38,576,187</b>	<b>2,955,166</b>	<b>46,770,348</b>	<b>191,773</b>	<b>241,844</b>	<b>1,949,459</b>	<b>30,539,669</b>	<b>2,494,141</b>	<b>38,975,574</b>	<b>171,384</b>	<b>10,371,339</b>	<b>171,384</b>	<b>10,371,339</b>	<b>171,384</b>	<b>10,371,339</b>	<b>171,384</b>	<b>10,371,339</b>
No adjusted gross income	4,559	18,506	14,884	168,393	63,679	1,462,315	173,560	11,311,438	4,922	4,878	31,590	517,338	2,494,141	38,975,574	171,384	10,371,339	171,384	10,371,339	171,384	10,371,339	171,384	10,371,339
\$1 under \$5,000	12,223	34,366	5,088	36,679	95,498	443,562	103,079	589,705	*4,729	*5,657	83,348	772,377	2,494,141	38,975,574	171,384	10,371,339	171,384	10,371,339	171,384	10,371,339	171,384	10,371,339
\$5,000 under \$10,000	55,462	178,697	*15,908	*38,052	172,862	858,393	94,829	590,374	*539	*842	162,921	772,377	2,494,141	38,975,574	171,384	10,371,339	171,384	10,371,339	171,384	10,371,339	171,384	10,371,339
\$10,000 under \$15,000	61,081	223,632	31,230	83,300	182,656	1,112,615	156,107	825,092	*11,404	*5,235	171,518	974,568	2,494,141	38,975,574	171,384	10,371,339	171,384	10,371,339	171,384	10,371,339	171,384	10,371,339
\$15,000 under \$20,000	37,656	157,503	*14,236	*35,345	163,146	1,041,254	183,215	866,679	*18,572	*3,256	130,619	906,004	2,494,141	38,975,574	171,384	10,371,339	171,384	10,371,339	171,384	10,371,339	171,384	10,371,339
\$20,000 under \$25,000	49,260	269,159	*10,914	*31,241	166,629	773,511	187,943	869,541	*4,867	*4,479	128,681	865,420	2,494,141	38,975,574	171,384	10,371,339	171,384	10,371,339	171,384	10,371,339	171,384	10,371,339
\$25,000 under \$30,000	39,717	153,791	*10,745	*31,981	161,763	1,319,174	165,134	1,046,590	*5,361	*12,624	136,482	1,069,611	2,494,141	38,975,574	171,384	10,371,339	171,384	10,371,339	171,384	10,371,339	171,384	10,371,339
\$30,000 under \$40,000	43,720	183,735	*12,404	*32,225	297,681	2,375,679	345,960	2,084,246	30,550	44,228	239,621	1,945,190	2,494,141	38,975,574	171,384	10,371,339	171,384	10,371,339	171,384	10,371,339	171,384	10,371,339
\$40,000 under \$50,000	18,226	139,267	10,009	33,657	255,308	1,798,424	317,745	1,824,405	20,454	27,116	159,568	1,675,805	2,494,141	38,975,574	171,384	10,371,339	171,384	10,371,339	171,384	10,371,339	171,384	10,371,339
\$50,000 under \$75,000	32,720	384,550	12,344	54,885	418,701	4,505,715	510,637	4,332,654	31,035	39,351	287,058	3,663,109	2,494,141	38,975,574	171,384	10,371,339	171,384	10,371,339	171,384	10,371,339	171,384	10,371,339
\$75,000 under \$100,000	7,678	56,728	*2,102	*13,304	217,177	4,212,878	255,627	3,126,921	22,508	23,471	151,174	3,517,557	2,494,141	38,975,574	171,384	10,371,339	171,384	10,371,339	171,384	10,371,339	171,384	10,371,339
\$100,000 under \$200,000	6,163	79,310	2,894	39,063	264,049	8,290,923	316,753	7,137,190	25,868	27,679	166,351	6,774,269	2,494,141	38,975,574	171,384	10,371,339	171,384	10,371,339	171,384	10,371,339	171,384	10,371,339
\$200,000 under \$500,000	3,055	159,595	1,064	16,533	90,837	5,391,183	110,339	6,984,074	8,384	8,610	58,329	4,351,111	2,494,141	38,975,574	171,384	10,371,339	171,384	10,371,339	171,384	10,371,339	171,384	10,371,339
\$500,000 under \$1,000,000	211	3,710	158	1,318	15,589	1,832,374	18,682	2,284,631	1,763	2,089	8,147	2,352,344	2,494,141	38,975,574	171,384	10,371,339	171,384	10,371,339	171,384	10,371,339	171,384	10,371,339
\$1,000,000 or more	118	13,197	59	2,092	6,486	3,056,167	9,955	2,774,619	1,097	1,147	4,622	2,352,344	2,494,141	38,975,574	171,384	10,371,339	171,384	10,371,339	171,384	10,371,339	171,384	10,371,339
<b>Taxable returns, total</b>	<b>342,079</b>	<b>1,989,634</b>	<b>123,945</b>	<b>414,159</b>	<b>2,261,968</b>	<b>35,113,779</b>	<b>2,528,129</b>	<b>34,484,944</b>	<b>174,202</b>	<b>221,912</b>	<b>1,700,540</b>	<b>28,276,925</b>	<b>2,119,003</b>	<b>27,669,702</b>	<b>13,104</b>	<b>1,765,471</b>	<b>13,104</b>	<b>1,765,471</b>	<b>13,104</b>	<b>1,765,471</b>	<b>13,104</b>	<b>1,765,471</b>
No adjusted gross income	**77	**443	**47,187	**123,687	4,502	320,197	13,856	1,992,166	573	861	1,540	92,620	2,119,003	27,669,702	13,104	1,765,471	13,104	1,765,471	13,104	1,765,471	13,104	1,765,471
\$1 under \$5,000	**	157,719	**	**	25,771	59,786	4,410	72,868	—	—	—	40,588	2,119,003	27,669,702	13,104	1,765,471	13,104	1,765,471	13,104	1,765,471	13,104	1,765,471
\$5,000 under \$10,000	46,230	157,719	**	**	125,770	478,663	47,524	202,467	*38	*8	98,721	421,904	2,119,003	27,669,702	13,104	1,765,471	13,104	1,765,471	13,104	1,765,471	13,104	1,765,471
\$10,000 under \$15,000	58,368	212,231	**	**	136,918	748,663	116,783	491,657	*7,389	*4,804	127,473	669,919	2,119,003	27,669,702	13,104	1,765,471	13,104	1,765,471	13,104	1,765,471	13,104	1,765,471
\$15,000 under \$20,000	36,346	157,352	*14,236	*35,345	144,211	650,003	165,681	588,004	18,366	34,111	118,188	782,149	2,119,003	27,669,702	13,104	1,765,471	13,104	1,765,471	13,104	1,765,471	13,104	1,765,471
\$20,000 under \$25,000	48,260	289,159	**56,246	**182,988	149,357	558,184	164,927	555,910	*4,981	*5,555	112,945	484,703	2,119,003	27,669,702	13,104	1,765,471	13,104	1,765,471	13,104	1,765,471	13,104	1,765,471
\$25,000 under \$30,000	38,712	153,745	**	**	136,116	1,116,116	164,927	812,771	*2,985	*5,555	128,376	840,268	2,119,003	27,669,702	13,104	1,765,471	13,104	1,765,471	13,104	1,765,471	13,104	1,765,471
\$30,000 under \$40,000	43,720	183,735	**	**	235,690	1,116,116	330,653	1,820,375	29,998	42,864	231,033	1,740,935	2,119,003	27,669,702	13,104	1,765,471	13,104	1,765,471	13,104	1,765,471	13,104	1,765,471
\$40,000 under \$50,000	18,226	139,267	**	**	250,062	1,732,319	308,682	1,706,988	20,450	27,113	186,971	1,474,635	2,119,003	27,669,702	13,104	1,765,471	13,104	1,765,471	13,104	1,765,471	13,104	1,765,471
\$50,000 under \$75,000	32,720	384,550	**	**	417,035	4,461,860	507,270	4,202,359	30,847	39,139	285,715	3,660,204	2,119,003	27,669,702	13,104	1,765,471	13,104	1,765,471	13,104	1,765,471	13,104	1,765,471
\$75,000 under \$100,000	7,678	56,728	**4,895	**52,167	215,501	4,173,865	254,208	3,034,925	22,281	23,956	150,424	3,499,674	2,119,003	27,669,702	13,104	1,765,471	13,104	1,765,471	13,104	1,765,471	13,104	1,765,471
\$100,000 under \$200,000	6,163	79,310	1,064	16,533	264,049	8,290,923	316,753	7,137,190	25,868	27,679	166,351	6,774,269	2,119,003	27,669,702	13,104	1,765,471	13,104	1,765,471	13,104	1,765,471	13,104	1,765,471
\$200,000 under \$500,000	*3,055	159,595	1,064	16,533	90,837	5,391,183	110,339	6,984,074	8,384	8,610	58,329	4,351,111	2,119,003	27,669,702	13,104	1,765,471	13,104	1,765,471	13,104	1,765,471	13,104	1,765,471
\$500,000 under \$1,000,000	**	176,356	**	**	15,589	1,832,374	18,682	2,284,631	1,763	2,089	8,147	2,352,344	2,119,003	27,669,702	13,104	1,765,471	13,104	1,765,471	13,104	1,765,471	13,104	1,765,471
\$1,000,000 or more	**	**	59	2,092	6,486	3,056,167	9,955	2,774,619	1,097	1,147	4,622	2,352,344	2,119,003	27,669,702	13,104	1,765,471	13,104	1,765,471	13,104	1,765,471	13,104	1,765,471
<b>Nontaxable returns, total</b>	<b>29,770</b>	<b>78,134</b>	<b>20,094</b>	<b>204,009</b>	<b>313,214</b>	<b>3,462,408</b>	<b>427,037</b>	<b>12,285,705</b>	<b>17,571</b>	<b>19,932</b>	<b>248,919</b>	<b>2,282,644</b>	<b>375,138</b>	<b>11,058,772</b>	<b>375,138</b>	<b>11,058,772</b>	<b>375,138</b>	<b>11,058,772</b>	<b>375,138</b>	<b>11,058,772</b>	<b>375,138</b>	<b>11,058,772</b>

Footnote(s) at end of table.

Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued  
(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Estate or trust										Sole business Corporation											
	Total income			Net income			Net loss			Number of returns	Total income			Total loss			Expense deduction					
	Number of returns	Amount	(84)	Number of returns	Amount	(85)	Number of returns	Amount	(86)	(87)	Number of returns	Amount	(92)	Number of returns	Amount	(93)	Number of returns	Amount	(95)	Number of returns	Amount	(97)
<b>All returns, total</b>	<b>999,451</b>	<b>7,728,631</b>	<b>105,941</b>	<b>105,941</b>	<b>7,728,631</b>	<b>986,160</b>	<b>88,156</b>	<b>521,029</b>	<b>612,865</b>	<b>16,296,043</b>	<b>587,134</b>	<b>9,958,187</b>	<b>97,806</b>	<b>170,055</b>								
No adjusted gross income	17,424	205,084	10,246	10,246	164,721	13,979	9,028	152,050	17,983	657,990	71,362	3,710,917	2,536	7,912								
\$1 under \$5,000	64,227	134,232	13,425	13,425	64,227	13,425	13,425	64,227	13,425	64,227	13,425	64,227	13,425	64,227								
\$5,000 under \$10,000	132,169	452,825	18,425	18,425	132,169	18,425	18,425	132,169	18,425	132,169	18,425	132,169	18,425	132,169								
\$10,000 under \$15,000	104,394	443,988	11,109	11,109	104,394	11,109	11,109	104,394	11,109	104,394	11,109	104,394	11,109	104,394								
\$15,000 under \$20,000	84,492	389,425	7,972	7,972	84,492	7,972	7,972	84,492	7,972	84,492	7,972	84,492	7,972	84,492								
\$20,000 under \$25,000	68,478	355,795	7,592	7,592	68,478	7,592	7,592	68,478	7,592	68,478	7,592	68,478	7,592	68,478								
\$25,000 under \$30,000	61,523	325,375	4,523	4,523	61,523	4,523	4,523	61,523	4,523	61,523	4,523	61,523	4,523	61,523								
\$30,000 under \$40,000	101,424	684,610	10,035	10,035	101,424	10,035	10,035	101,424	10,035	101,424	10,035	101,424	10,035	101,424								
\$40,000 under \$50,000	76,082	534,075	6,878	6,878	76,082	6,878	6,878	76,082	6,878	76,082	6,878	76,082	6,878	76,082								
\$50,000 under \$75,000	137,850	1,115,608	10,068	10,068	137,850	10,068	10,068	137,850	10,068	137,850	10,068	137,850	10,068	137,850								
\$75,000 under \$100,000	56,030	516,994	4,624	4,624	56,030	4,624	4,624	56,030	4,624	56,030	4,624	56,030	4,624	56,030								
\$100,000 under \$200,000	53,456	769,773	6,523	6,523	53,456	6,523	6,523	53,456	6,523	53,456	6,523	53,456	6,523	53,456								
\$200,000 under \$500,000	31,289	808,506	3,441	3,441	31,289	3,441	3,441	31,289	3,441	31,289	3,441	31,289	3,441	31,289								
\$500,000 under \$1,000,000	4,416	318,130	797	797	4,416	797	797	4,416	797	4,416	797	4,416	797	4,416								
\$1,000,000 or more	2,800	643,209	503	503	2,800	503	503	2,800	503	2,800	503	2,800	503	2,800								
<b>Taxable returns, total</b>	<b>897,631</b>	<b>7,191,245</b>	<b>81,957</b>	<b>81,957</b>	<b>354,448</b>	<b>889,321</b>	<b>67,630</b>	<b>296,267</b>	<b>554,902</b>	<b>15,442,217</b>	<b>417,449</b>	<b>5,270,849</b>	<b>88,162</b>	<b>140,757</b>								
No adjusted gross income	654	21,355	259	259	648	19,460	209	18,587	1,207	110,411	3,144	434,490	33	721								
\$1 under \$5,000	41,516	82,325	4,017	4,017	41,516	82,325	4,017	41,516	4,017	41,516	4,017	41,516	4,017	41,516								
\$5,000 under \$10,000	101,309	341,858	17,792	17,792	101,309	341,858	17,792	101,309	17,792	101,309	17,792	101,309	17,792	101,309								
\$10,000 under \$15,000	91,875	409,728	11,109	11,109	91,875	409,728	11,109	91,875	11,109	91,875	11,109	91,875	11,109	91,875								
\$15,000 under \$20,000	74,905	315,317	5,861	5,861	74,905	315,317	5,861	74,905	5,861	74,905	5,861	74,905	5,861	74,905								
\$20,000 under \$25,000	63,750	353,344	7,592	7,592	63,750	353,344	7,592	63,750	7,592	63,750	7,592	63,750	7,592	63,750								
\$25,000 under \$30,000	64,023	354,228	4,264	4,264	64,023	354,228	4,264	64,023	4,264	64,023	4,264	64,023	4,264	64,023								
\$30,000 under \$40,000	98,861	628,610	9,821	9,821	98,861	628,610	9,821	98,861	9,821	98,861	9,821	98,861	9,821	98,861								
\$40,000 under \$50,000	76,042	534,043	6,833	6,833	76,042	534,043	6,833	76,042	6,833	76,042	6,833	76,042	6,833	76,042								
\$50,000 under \$75,000	137,452	1,112,576	9,699	9,699	137,452	1,112,576	9,699	137,452	9,699	137,452	9,699	137,452	9,699	137,452								
\$75,000 under \$100,000	55,522	512,816	4,111	4,111	55,522	512,816	4,111	55,522	4,111	55,522	4,111	55,522	4,111	55,522								
\$100,000 under \$200,000	53,189	767,345	3,429	3,429	53,189	767,345	3,429	53,189	3,429	53,189	3,429	53,189	3,429	53,189								
\$200,000 under \$500,000	31,231	804,979	1,297	1,297	31,231	804,979	1,297	31,231	1,297	31,231	1,297	31,231	1,297	31,231								
\$500,000 under \$1,000,000	4,407	317,128	797	797	4,407	317,128	797	4,407	797	4,407	797	4,407	797	4,407								
\$1,000,000 or more	2,795	635,592	503	503	2,795	635,592	503	2,795	503	2,795	503	2,795	503	2,795								
<b>Non-taxable returns, total</b>	<b>101,820</b>	<b>537,386</b>	<b>23,984</b>	<b>23,984</b>	<b>236,499</b>	<b>96,839</b>	<b>20,526</b>	<b>224,761</b>	<b>57,963</b>	<b>653,827</b>	<b>169,685</b>	<b>4,687,338</b>	<b>9,644</b>	<b>29,298</b>								

Footnote(s) at end of table.



Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued

Size of adjusted gross income	Small Business Corporation — Continued					Farm					Unemployment compensation				
	Net income		Net loss		Number of returns	Net income		Net loss		Number of returns	Total		In adjusted gross income		Number of returns
	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount	
	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)
<b>All returns, total</b>	<b>567,886</b>	<b>15,063,866</b>	<b>543,903</b>	<b>8,896,065</b>	<b>366,476</b>	<b>6,337,306</b>	<b>1,827,350</b>	<b>19,432,812</b>	<b>7,711,731</b>	<b>13,181,166</b>	<b>4,444,473</b>	<b>6,049,550</b>	<b>8</b>	<b>11</b>	<b>8</b>
No adjusted gross income	13,044	442,804	67,519	3,503,644	32,805	270,923	315,736	8,552,884	42,450	140,918	1,409,918	1,955,843	3,977	5,369	3,977
\$1 under \$5,000	20,763	67,604	14,178	178,484	109,256	219,263	125,345	724,302	936,508	1,955,843	1,955,843	1,955,843	3,977	5,369	3,977
\$5 under \$10,000	57,332	182,347	39,439	292,039	173,019	587,897	196,227	1,042,953	1,382,920	2,280,012	2,280,012	2,280,012	71,025	31,917	71,025
\$10,000 under \$15,000	23,830	182,040	28,461	299,494	144,691	804,124	140,514	897,864	1,182,301	2,182,120	2,182,120	2,182,120	419,538	323,520	419,538
\$15,000 under \$20,000	40,384	259,504	44,637	376,581	75,939	503,066	217,759	1,247,507	998,738	1,497,415	1,497,415	1,497,415	781,113	765,943	781,113
\$20,000 under \$25,000	29,041	211,513	25,121	148,193	70,111	488,477	191,551	1,054,896	876,889	1,363,349	1,363,349	1,363,349	876,889	1,189,389	876,889
\$25,000 under \$30,000	40,191	382,951	38,295	277,092	66,715	861,453	152,110	835,704	758,140	1,218,913	1,218,913	1,218,913	975,418	1,196,159	975,418
\$30,000 under \$35,000	67,447	613,939	69,644	420,467	52,107	533,391	181,865	1,168,680	975,419	1,627,669	1,627,669	1,627,669	975,418	1,222,317	975,418
\$35,000 under \$40,000	65,962	573,337	62,112	307,099	64,786	597,357	104,511	638,711	356,962	583,305	583,305	583,305	356,962	583,305	356,962
\$40,000 under \$45,000	82,525	1,125,380	61,896	537,290	53,019	716,526	123,013	989,798	175,124	282,471	282,471	282,471	175,124	282,471	175,124
\$45,000 under \$50,000	37,976	831,415	32,674	426,599	8,671	181,242	28,845	485,748	18,905	33,090	33,090	33,090	18,905	33,090	18,905
\$50,000 under \$55,000	50,008	1,656,729	36,989	742,934	10,842	291,763	35,291	800,200	6,740	14,732	14,732	14,732	6,740	14,732	6,740
\$55,000 under \$60,000	21,658	1,964,316	16,289	556,110	3,494	179,364	11,207	497,089	585	1,108	1,108	1,108	585	1,108	585
\$60,000 under \$65,000	6,474	1,656,953	3,998	289,276	658	48,922	2,511	235,225	36	1,168	1,168	1,168	36	1,168	36
\$65,000 under \$70,000	4,470	4,897,794	2,671	531,763	358	53,598	1,445	261,251	14	59	59	59	14	59	14
\$70,000 under \$75,000	518,378	14,488,454	380,700	4,457,843	546,964	4,715,153	1,221,000	8,997,795	6,345,307	10,378,805	4,395,875	5,980,754	4,395,875	5,980,754	4,395,875
<b>Taxable returns, total</b>	<b>497</b>	<b>89,656</b>	<b>3,044</b>	<b>414,453</b>	<b>234</b>	<b>1,806</b>	<b>1,721</b>	<b>303,516</b>	<b>1,688</b>	<b>335</b>	<b>335</b>	<b>335</b>	<b>1,688</b>	<b>335</b>	<b>1,688</b>
No adjusted gross income	497	89,656	3,044	414,453	234	1,806	1,721	303,516	1,688	335	335	335	1,688	335	1,688
\$1 under \$5,000	12,008	39,533	1,155	19,840	14,259	42,687	88,458	251,122	974	170,429	327,369	327,369	3,977	5,369	3,977
\$5 under \$10,000	44,292	149,875	12,111	7,056	78,325	251,122	10,956	542,974	916,558	1,410,758	1,410,758	1,410,758	61,365	28,231	61,365
\$10,000 under \$15,000	20,378	151,807	11,228	83,873	76,341	284,579	10,956	1,030,162	1,330,118	2,077,621	2,077,621	2,077,621	415,190	319,592	415,190
\$15,000 under \$20,000	36,185	285,938	27,947	135,321	52,443	284,579	202,775	1,630,162	982,959	1,467,352	1,467,352	1,467,352	770,368	753,129	770,368
\$20,000 under \$25,000	27,763	203,522	23,105	118,992	66,861	433,493	186,593	989,378	968,480	1,350,798	1,350,798	1,350,798	868,479	1,177,996	868,479
\$25,000 under \$30,000	44,002	372,428	33,516	104,370	54,891	673,171	170,624	1,132,953	750,253	1,203,494	1,203,494	1,203,494	750,253	1,166,740	750,253
\$30,000 under \$35,000	66,634	610,138	59,595	383,167	52,045	598,958	103,707	632,490	356,962	583,305	583,305	583,305	356,962	583,305	356,962
\$35,000 under \$40,000	64,523	561,204	58,057	256,521	51,674	716,674	121,226	957,643	169,521	269,404	269,404	269,404	169,521	269,404	169,521
\$40,000 under \$45,000	119,142	1,951,693	53,640	470,463	52,792	716,674	121,226	957,643	169,521	269,404	269,404	269,404	169,521	269,404	169,521
\$45,000 under \$50,000	75,000	1,000,000	31,719	396,169	8,671	181,242	28,845	485,748	18,905	33,090	33,090	33,090	18,905	33,090	18,905
\$50,000 under \$55,000	49,804	1,644,099	36,792	716,137	10,842	291,763	35,291	800,200	6,740	14,732	14,732	14,732	6,740	14,732	6,740
\$55,000 under \$60,000	21,626	1,959,675	16,178	553,528	3,494	179,364	11,207	497,089	585	1,108	1,108	1,108	585	1,108	585
\$60,000 under \$65,000	6,461	1,654,528	3,998	289,276	658	48,922	2,511	235,225	36	1,168	1,168	1,168	36	1,168	36
\$65,000 under \$70,000	4,463	4,895,165	2,650	526,538	358	53,598	1,445	261,251	14	59	59	59	14	59	14
\$70,000 under \$75,000	49,508	575,412	163,203	4,438,222	319,506	1,822,153	606,950	10,435,827	1,366,424	2,802,362	2,802,362	2,802,362	1,366,424	2,802,362	1,366,424
<b>Nontaxable returns, total</b>	<b>49,508</b>	<b>575,412</b>	<b>163,203</b>	<b>4,438,222</b>	<b>319,506</b>	<b>1,822,153</b>	<b>606,950</b>	<b>10,435,827</b>	<b>1,366,424</b>	<b>2,802,362</b>	<b>2,802,362</b>	<b>2,802,362</b>	<b>1,366,424</b>	<b>2,802,362</b>	<b>1,366,424</b>

Footnote(s) at end of table.

## Individual Returns/1984

**Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued**  
 (All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Social Security benefits			Windfall profit tax returns			Windfall profit tax withheld			Other income		
	Number of returns (110)	Amount (111)	Number of returns (112)	Amount (113)	Number of returns (114)	Amount (115)	Number of returns (116)	Amount (117)	Number of returns (118)	Amount (119)	Number of returns (120)	Amount (121)
<b>All returns, total</b>	<b>7,248,065</b>	<b>51,844,207</b>	<b>2,513,101</b>	<b>7,876,787</b>	<b>97,892</b>	<b>115,067</b>	<b>515,906</b>	<b>494,276</b>	<b>4,565,647</b>	<b>10,598,439</b>	<b>632,513</b>	<b>27,599,782</b>
No adjusted gross income	80,985	484,173	1,764	2,728	1,336	3,026	14,764	20,348	59,807	292,831	207,454	18,685,069
\$1 under \$5,000	596,415	3,533,119	*3,412	*6,869	*3,981	*326	16,992	13,416	257,123	429,932	78,933	1,489,778
\$5,000 under \$10,000	1,407,560	9,472,312	—	—	*1,118	*18	7,032	4,836	381,902	522,410	78,142	1,515,219
\$10,000 under \$15,000	1,163,194	8,660,190	*16,392	*31,203	*7,957	*2,728	34,762	6,815	410,746	492,076	50,261	841,154
\$15,000 under \$20,000	781,409	5,620,534	*4,159	*1,087	*6,032	*679	36,358	4,836	464,242	649,624	46,506	1,043,688
\$20,000 under \$25,000	585,378	4,227,685	154,513	126,267	*5,122	*726	36,271	11,301	445,905	648,242	28,526	437,824
\$25,000 under \$30,000	495,275	3,321,116	306,704	372,863	5,306	2,102	29,881	6,105	434,556	754,435	29,283	656,262
\$30,000 under \$40,000	817,301	5,547,928	905,795	1,868,647	*2,728	*1,396	45,223	10,812	749,747	1,066,460	31,570	769,736
\$40,000 under \$50,000	521,925	3,792,980	521,925	1,846,478	10,198	23,175	38,844	10,865	517,355	975,070	16,133	123,195
\$50,000 under \$75,000	464,550	3,785,668	464,550	1,897,864	18,849	21,818	38,526	62,456	499,929	1,320,328	37,542	809,130
\$75,000 under \$100,000	157,011	1,444,666	157,011	722,566	4,371	5,305	45,932	36,452	167,569	909,228	8,665	278,115
\$100,000 under \$200,000	129,964	1,370,078	129,964	685,816	17,246	25,223	61,824	78,029	124,411	991,019	14,412	553,838
\$200,000 under \$500,000	38,573	485,432	38,573	243,033	10,850	12,796	39,479	84,032	41,559	1,005,434	3,443	142,486
\$500,000 under \$1,000,000	5,529	61,526	5,529	30,716	1,353	3,645	6,741	48,337	6,790	231,252	1,005	105,383
\$1,000,000 or more	2,996	37,280	2,996	18,629	845	11,904	4,277	95,565	4,008	308,078	638	158,905
<b>Taxable returns, total</b>	<b>6,244,674</b>	<b>44,967,697</b>	<b>2,589,331</b>	<b>7,828,334</b>	<b>90,643</b>	<b>111,866</b>	<b>472,691</b>	<b>450,008</b>	<b>4,089,740</b>	<b>9,539,913</b>	<b>282,849</b>	<b>74,19,910</b>
No adjusted gross income	430	4,117	*3,422	*6,929	205	404	913	3,103	1,195	22,605	6,006	1,506,857
\$1 under \$5,000	143,199	743,012	—	—	3	90	*4,029	*123	85,854	143,461	*11,915	*11,342
\$5,000 under \$10,000	1,034,376	6,673,932	—	—	*7,957	*2,728	34,686	5,807	244,475	324,475	35,436	510,302
\$10,000 under \$15,000	1,096,728	8,091,556	*9,942	*24,486	*5,851	*1,087	32,767	4,550	264,379	358,062	38,458	796,923
\$15,000 under \$20,000	770,492	5,516,046	*4,159	*1,087	*6,032	*679	36,358	4,836	438,069	598,061	36,994	969,923
\$20,000 under \$25,000	577,950	4,186,909	149,559	125,579	*5,122	*726	33,993	5,487	434,065	608,322	28,342	428,690
\$25,000 under \$30,000	492,757	3,321,116	306,704	372,863	5,306	2,102	29,881	6,105	434,556	754,435	29,283	656,262
\$30,000 under \$40,000	809,633	5,547,928	905,795	1,868,647	*2,728	*1,396	45,223	10,812	749,747	1,066,460	31,570	769,736
\$40,000 under \$50,000	521,925	3,792,980	521,925	1,846,478	10,198	23,175	38,844	10,865	517,355	975,070	16,133	123,195
\$50,000 under \$75,000	463,857	3,781,880	463,857	1,895,961	18,841	21,720	37,916	61,852	498,116	1,267,935	36,994	784,815
\$75,000 under \$100,000	156,431	1,434,411	156,431	717,438	4,370	5,303	45,125	35,957	167,405	907,998	8,403	249,305
\$100,000 under \$200,000	129,971	1,369,265	129,971	685,410	17,246	25,223	61,824	78,029	124,411	991,019	14,412	553,838
\$200,000 under \$500,000	38,518	484,852	38,518	242,710	10,836	12,789	39,333	83,334	41,559	1,005,434	3,443	142,486
\$500,000 under \$1,000,000	5,521	61,362	5,521	30,683	*2,190	*3,645	6,741	48,087	6,790	231,252	1,005	105,383
\$1,000,000 or more	2,992	37,249	2,992	18,618	*2,190	*11,904	4,266	95,470	3,994	306,392	635	150,357
<b>Non-taxable returns, total</b>	<b>1,003,391</b>	<b>6,876,310</b>	<b>24,770</b>	<b>48,453</b>	<b>7,249</b>	<b>3,201</b>	<b>44,215</b>	<b>44,218</b>	<b>475,907</b>	<b>1,058,526</b>	<b>349,664</b>	<b>20,169,872</b>

Footnote(s) at end of table.

**Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued**  
(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Total			Moving expense			Employee business expense			Statutory adjustments			Payments to en IRA			Payments to a Keogh plan		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Total	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)
<b>All returns, total</b>	37,025,796	89,745,076	1,681,255	4,408,736	7,558,582	19,326,345	15,232,856	35,374,424	6,547,507	14,587,916	648,958	4,072,409						
No adjusted gross income	108,454	471,210	16,741	17,229	21,035	171,126	26,623	69,059	9,973	26,504	5,148	39,827						
\$1 under \$5,000	500,696	767,132	64,516	75,442	174,384	390,232	107,670	183,056	41,477	71,059	1,707	542						
\$5,000 under \$10,000	2,041,933	2,651,666	192,134	279,144	466,759	1,148,350	585,344	896,080	203,953	352,509	12,348	22,066						
\$10,000 under \$15,000	3,122,971	4,243,539	234,282	356,587	587,252	1,435,745	941,961	1,611,514	424,785	729,189	36,982	67,227						
\$15,000 under \$20,000	3,982,803	5,858,584	224,919	389,587	799,474	1,765,284	1,279,656	2,305,309	559,265	965,403	29,967	57,374						
\$20,000 under \$25,000	4,338,633	7,058,389	202,661	415,894	894,206	1,893,982	1,422,055	2,692,127	589,752	1,121,360	36,777	86,418						
\$25,000 under \$30,000	4,496,074	8,200,124	154,514	387,122	854,290	1,866,194	1,546,161	3,137,493	623,897	1,221,303	61,419	185,171						
\$30,000 under \$40,000	8,012,838	17,777,568	247,936	812,008	1,522,713	3,367,419	3,128,268	7,023,733	1,336,550	2,863,730	74,300	224,603						
\$40,000 under \$50,000	4,830,070	14,084,948	135,958	535,320	934,518	2,118,780	2,289,923	5,862,960	952,123	2,391,294	67,689	161,661						
\$50,000 under \$75,000	3,956,439	16,921,963	141,542	676,861	894,800	2,666,617	2,534,156	7,382,239	1,137,439	3,077,703	144,540	858,844						
\$75,000 under \$100,000	842,756	5,092,940	40,277	272,787	208,765	869,403	687,715	2,131,657	316,513	892,008	74,263	636,911						
\$100,000 under \$200,000	608,563	4,793,325	22,876	185,074	166,320	1,105,186	528,742	1,616,399	245,300	690,978	77,022	1,020,166						
\$200,000 under \$500,000	152,598	1,381,913	2,561	22,819	28,850	243,813	129,553	386,072	55,237	153,675	22,268	47,653						
\$500,000 under \$1,000,000	21,131	267,080	251	2,063	3,328	45,719	16,190	53,001	5,433	23,016	1,889	58,999						
\$1,000,000 or more	9,837	177,595	87	761	1,268	35,496	7,839	23,224	3,424	9,811	1,899	58,999						
<b>Taxable returns, total</b>	35,262,128	86,418,463	1,555,031	4,173,675	7,195,096	17,840,168	14,893,848	34,665,973	6,421,774	14,320,839	618,867	3,946,768						
No adjusted gross income	3,159	26,733	185	2,108	1,000	9,904	1,689	4,699	940	2,464	75	883						
\$1 under \$5,000	138,177	173,473	15,908	12,364	53,411	71,372	52,936	83,405	26,224	35,392	—	—						
\$5,000 under \$10,000	1,318,773	1,720,434	115,343	152,864	338,281	698,323	467,626	679,025	159,503	262,461	8,031	17,269						
\$10,000 under \$15,000	2,312,316	3,120,504	227,330	343,504	532,660	1,224,817	886,058	1,500,154	397,824	681,948	27,275	57,726						
\$15,000 under \$20,000	3,873,385	5,636,646	222,445	355,426	780,042	1,692,787	1,254,711	2,245,097	553,650	952,722	27,045	41,058						
\$20,000 under \$25,000	4,272,622	6,914,681	201,802	413,295	876,464	1,817,439	1,411,576	2,689,611	593,823	1,107,046	36,275	82,714						
\$25,000 under \$30,000	4,400,656	8,058,594	215,936	481,614	1,014,268	2,174,868	1,530,556	3,100,708	619,637	1,215,777	58,068	143,322						
\$30,000 under \$40,000	8,177,766	18,032,079	247,936	812,008	1,514,298	3,323,473	3,112,201	6,980,944	1,327,762	2,839,775	72,028	205,576						
\$40,000 under \$50,000	4,817,766	14,037,079	135,922	535,115	932,411	2,107,478	2,281,188	5,849,237	989,811	2,384,553	66,248	325,327						
\$50,000 under \$75,000	3,945,174	16,755,662	141,542	676,861	887,956	2,158,142	2,524,865	7,349,008	1,135,364	3,072,272	144,188	852,637						
\$75,000 under \$100,000	840,114	5,079,466	40,238	272,612	208,395	867,753	686,536	2,126,227	315,833	891,445	74,254	636,512						
\$100,000 under \$200,000	608,563	4,793,325	22,876	185,074	166,320	1,105,186	528,742	1,615,349	245,169	690,541	77,016	1,019,980						
\$200,000 under \$500,000	152,598	1,381,913	2,561	22,819	28,850	243,813	129,553	386,072	55,237	153,675	22,270	47,653						
\$500,000 under \$1,000,000	21,105	266,538	251	2,063	3,318	45,644	16,184	53,483	5,433	23,197	1,899	58,931						
\$1,000,000 or more	9,823	177,392	87	761	1,264	35,426	7,829	23,197	3,418	9,594	1,899	58,931						
<b>Non-taxable returns, total</b>	1,763,668	3,326,612	126,224	2,061	393,486	1,486,177	333,008	708,451	125,733	267,076	30,091	125,640						

Footnote(s) at end of table.

Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Statutory adjustments — Continued											
	Forfeited interest penalty		Alimony paid		Deduction for working married couple		Housing deduction		Disability income exclusion		Other adjustments	
	Number of returns (134)	Amount (135)	Number of returns (136)	Amount (137)	Number of returns (138)	Amount (139)	Number of returns (140)	Amount (141)	Number of returns (142)	Amount (143)	Number of returns (144)	Amount (145)
<b>All returns, total</b>	<b>754,771</b>	<b>183,165</b>	<b>692,939</b>	<b>3,850,406</b>	<b>24,126,180</b>	<b>22,407,621</b>					<b>67,453</b>	<b>93,143</b>
No adjusted gross income	12,854	6,895	12,361	126,338	39,528	23,289					247	17,460
\$1 under \$5,000	45,426	5,202	26,224	69,180	127,166	22,798					—	—
\$5,000 under \$10,000	111,522	9,690	37,365	90,777	326,073	203,109					3,977	*1,452
\$10,000 under \$15,000	93,275	36,178	69,881	207,819	1,680,780	526,434					9,662	*2,035
\$15,000 under \$20,000	88,747	23,803	77,852	275,748	2,274,126	1,050,329					1,061	*5,085
\$20,000 under \$25,000	63,444	6,091	71,175	230,063	2,749,557	1,725,161					4,947	*8,652
\$25,000 under \$30,000	59,967	17,423	62,379	260,348	3,084,849	2,359,614					*8,530	*6,759
\$30,000 under \$40,000	123,943	18,799	99,086	523,755	5,868,838	5,785,435					*15,947	*11,816
\$40,000 under \$50,000	75,618	12,448	83,093	425,351	3,679,280	4,785,183					*13,039	*15,745
\$50,000 under \$75,000	53,737	18,088	72,778	509,507	2,851,002	4,601,791					*3,897	*5,996
\$75,000 under \$100,000	15,324	6,634	37,749	368,886	483,489	799,859					*1,242	*5,903
\$100,000 under \$200,000	7,734	14,575	30,635	446,438	295,687	396,724					*598	*8,760
\$200,000 under \$500,000	2,567	3,969	9,187	201,687	64,099	99,755					231	6,290
\$500,000 under \$1,000,000	409	1,393	1,963	63,955	7,972	12,184					37	603
\$1,000,000 or more	204	1,968	1,111	50,554	3,734	5,956					14	611
<b>Taxable returns, total</b>	<b>680,502</b>	<b>170,174</b>	<b>620,995</b>	<b>3,501,959</b>	<b>23,037,030</b>	<b>22,035,917</b>					<b>67,206</b>	<b>75,681</b>
No adjusted gross income	44	70	613	8,019	991	1,046					†	†
\$1 under \$5,000	*19,922	*2,509	*1,743	*3,812	*53	*14					†	†
\$5,000 under \$10,000	85,437	7,755	25,048	59,944	416,902	96,102					†	†
\$10,000 under \$15,000	91,960	36,077	60,351	168,005	1,499,815	464,623					†	†
\$15,000 under \$20,000	86,747	23,803	76,311	270,661	2,185,614	998,664					†	†
\$20,000 under \$25,000	57,695	5,877	68,198	219,252	2,698,159	1,698,031					†	†
\$25,000 under \$30,000	59,967	17,423	62,379	239,251	3,034,974	2,322,921					†	†
\$30,000 under \$40,000	**250,579	**48,120	97,193	491,220	5,842,548	5,773,068					†	†
\$40,000 under \$50,000	..	..	81,051	416,024	3,672,895	4,776,608					†	†
\$50,000 under \$75,000	..	..	72,565	501,032	2,842,465	4,593,879					†	†
\$75,000 under \$100,000	15,288	6,634	37,066	366,827	481,576	796,999					†	†
\$100,000 under \$200,000	7,693	14,565	30,579	443,703	285,291	386,142					†	†
\$200,000 under \$500,000	2,560	3,985	9,161	201,156	64,057	99,709					†	†
\$500,000 under \$1,000,000	408	1,390	1,961	63,955	7,951	12,163					†	†
\$1,000,000 or more	204	1,968	1,111	50,554	3,730	5,947					†	†
<b>Nontaxable returns, total</b>	<b>74,269</b>	<b>12,991</b>	<b>71,944</b>	<b>348,447</b>	<b>1,089,150</b>	<b>371,704</b>					<b>247</b>	<b>17,461</b>

Data not Available

Footnote(s) at end of table.

**Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued**  
(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Excess itemized deductions		Unused zero bracket amount		Contributions deduction for nonitemizers		Exemptions		Taxable income		Income tax before credits	
	Number of returns (146)	Amount (147)	Number of returns (148)	Amount (149)	Number of returns (150)	Amount (151)	Number of exemptions (152)	Amount (153)	Number of returns (154)	Amount (155)	Number of returns (156)	Amount (157)
<b>All returns, total</b>	37,690,646	241,999,894	819,397	1,613,400	22,320,542	1,166,822	240,866,327	240,866,327	94,176,163	1,701,365,731	84,440,481	306,666,024
No adjusted gross income	—	—	—	—	—	—	2,654,273	2,654,273	—	—	—	48,851
\$1 under \$5,000	347,326	1,520,046	—	—	2,380,123	93,889	23,669,746	23,669,746	12,535,728	23,819,669	4,820,782	480,883
\$5,000 under \$10,000	1,536,341	7,556,702	—	—	5,376,793	259,068	33,213,263	33,213,263	15,093,469	15,657,122	1,423,632	5,400,000
\$10,000 under \$15,000	2,441,111	11,867,039	—	—	8,143,439	289,668	33,213,263	33,213,263	15,093,469	15,657,122	1,423,632	5,400,000
\$15,000 under \$20,000	3,645,721	10,450,289	—	—	3,323,847	204,788	28,332,765	28,332,765	11,458,317	16,107,478	11,402,350	19,168,019
\$20,000 under \$25,000	4,179,758	13,940,779	—	—	2,860,812	139,249	23,170,012	23,170,012	8,796,271	16,086,305	8,779,679	21,594,826
\$25,000 under \$30,000	4,771,338	13,220,927	—	—	1,588,224	90,955	22,060,087	22,060,087	1,623,149	30,006,155	1,611,323	24,503,813
\$30,000 under \$35,000	5,233,994	16,816,436	—	—	1,384,535	73,223	19,272,119	19,272,119	5,956,623	21,032,094	5,959,017	28,372,486
\$35,000 under \$40,000	5,333,994	16,816,436	—	—	1,384,535	73,223	19,272,119	19,272,119	5,956,623	21,032,094	5,959,017	28,372,486
\$40,000 under \$45,000	4,408,873	15,014,782	—	—	1,567,579	102,253	15,246,538	15,246,538	4,648,215	21,492,141	4,647,708	37,937,683
\$45,000 under \$50,000	1,012,677	16,706,839	—	—	23,781	1,585	3,478,974	3,478,974	1,045,868	69,184,901	1,044,898	18,023,287
\$50,000 under \$55,000	197,365	2,976,356	—	—	6,663	483	2,603,837	2,603,837	189,531	44,182,722	189,531	28,372,486
\$55,000 under \$60,000	28,957	3,800,254	—	—	1,102	87	96,198	96,198	26,835	15,788,723	26,835	18,023,287
\$60,000 under \$65,000	14,746	6,767,196	—	—	36	2	48,259	48,259	14,730	27,938,970	14,729	13,723,648
\$65,000 or more	35,795,281	227,314,977	807,465	1,588,402	20,566,375	1,063,579	201,014,344	201,014,344	81,595,361	1,671,247,366	81,608,068	305,412,795
<b>Taxable returns, total</b>	—	—	—	—	—	—	46,688	46,688	—	—	9,928	46,374
No adjusted gross income	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$5,000	30,531	30,672	—	—	1,098,511	44,886	4,817,817	4,817,817	4,588,122	14,375,054	4,594,207	468,784
\$5,000 under \$10,000	776,798	1,022,952	—	—	4,485,603	215,670	19,369,253	19,369,253	12,473,042	75,108,971	12,472,872	5,597,713
\$10,000 under \$15,000	2,245,546	4,495,003	—	—	4,369,781	256,190	29,153,316	29,153,316	13,382,885	132,388,825	13,382,384	13,246,676
\$15,000 under \$20,000	3,487,764	8,917,260	—	—	3,914,711	203,890	27,505,957	27,505,957	11,275,143	159,601,334	11,273,893	19,055,867
\$20,000 under \$25,000	4,088,953	12,736,862	—	—	2,548,241	138,350	22,795,003	22,795,003	8,701,322	159,838,216	8,701,779	21,470,952
\$25,000 under \$30,000	4,686,510	18,104,760	—	—	1,578,556	90,203	21,739,834	21,739,834	7,546,888	166,901,302	7,546,809	24,376,959
\$30,000 under \$35,000	8,766,980	43,193,885	—	—	1,389,545	78,776	34,309,172	34,309,172	11,004,570	304,314,361	11,004,830	49,511,255
\$35,000 under \$40,000	5,317,726	35,048,436	—	—	394,555	23,223	19,215,796	19,215,796	5,941,308	205,840,131	5,945,062	39,318,615
\$40,000 under \$45,000	4,387,063	44,371,661	—	—	1,567,579	102,253	15,175,282	15,175,282	4,634,459	214,344,538	4,634,012	47,843,869
\$45,000 under \$50,000	1,008,689	16,439,390	—	—	23,781	1,585	3,464,260	3,464,260	1,043,940	69,079,348	1,042,972	18,992,163
\$50,000 under \$55,000	746,227	19,862,401	—	—	6,663	455	2,595,272	2,595,272	757,576	77,445,628	757,349	25,893,115
\$55,000 under \$60,000	196,896	12,580,343	—	—	1,299	87	682,486	682,486	186,455	44,182,367	186,326	18,492,819
\$60,000 under \$65,000	28,866	3,826,953	—	—	102	7	95,953	95,953	26,928	15,796,695	26,928	17,376,084
\$65,000 or more	1,895,365	14,695,017	11,932	24,998	2,354,167	103,243	39,871,983	39,871,983	12,562,822	301,18,363	12,562,822	1,273,229
<b>Non-taxable returns, total</b>	—	—	—	—	—	—	—	—	—	—	—	—

Footnote(s) at end of table.

Table 1.4—All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Tax credits									
	Total		Total		Child care credit		Credit for the elderly and disabled		Residential energy credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(159)	(159)	(160)	(160)	(162)	(162)	(164)	(165)	(166)	(167)
<b>All returns, total</b>	20,468,050	9,263,308	14,670,971	3,659,335	7,545,548	2,648,894	474,860	107,002	2,655,851	645,093
No adjusted gross income	4,937	2,141	22	22	—	—	—	—	—	—
\$1 under \$5,000	291,845	13,934	120,455	4,470	15,906	798	—	—	—	—
\$5,000 under \$10,000	3,453,037	577,232	1,252,565	229,019	631,195	158,904	—	—	—	—
\$10,000 under \$15,000	2,121,154	687,810	1,668,563	501,704	1,003,268	414,678	—	—	—	—
\$15,000 under \$20,000	2,148,102	708,002	1,738,471	482,793	1,005,387	410,115	—	—	—	—
\$20,000 under \$25,000	2,023,876	662,234	1,642,247	413,078	925,648	324,320	—	—	—	—
\$25,000 under \$30,000	2,055,738	726,396	1,667,278	405,972	939,461	286,450	—	—	—	—
\$30,000 under \$40,000	3,310,188	1,148,468	2,738,061	679,631	1,500,258	483,314	—	—	—	—
\$40,000 under \$50,000	1,976,931	841,868	1,584,861	438,471	818,231	284,818	—	—	—	—
\$50,000 under \$75,000	1,890,504	1,091,896	1,466,343	363,846	575,254	218,224	—	—	—	—
\$75,000 under \$100,000	532,005	566,907	354,320	71,917	82,419	35,720	—	—	—	—
\$100,000 under \$200,000	471,487	929,171	304,751	48,961	41,509	17,814	—	—	—	—
\$200,000 under \$500,000	151,278	589,584	98,371	14,869	6,257	3,283	—	—	—	—
\$500,000 under \$1,000,000	23,773	244,522	15,508	2,358	538	294	—	—	—	—
\$1,000,000 or more	13,192	472,892	8,913	1,231	232	132	—	—	—	—
<b>Taxable returns, total</b>	17,635,637	7,990,090	13,541,938	3,284,560	6,800,342	2,401,620	298,300	73,208	2,526,385	555,686
No adjusted gross income	4,167	1,665	180	21	—	—	—	—	—	—
\$1 under \$5,000	65,271	1,865	43,183	1,436	—	—	—	—	—	—
\$5,000 under \$10,000	1,600,077	227,845	573,213	74,879	153,376	37,862	—	—	—	—
\$10,000 under \$15,000	1,724,391	480,780	1,445,001	398,777	824,440	320,990	—	—	—	—
\$15,000 under \$20,000	2,018,643	597,851	1,676,143	453,341	968,584	392,594	—	—	—	—
\$20,000 under \$25,000	1,945,978	538,359	1,609,444	377,633	914,048	316,177	—	—	—	—
\$25,000 under \$30,000	1,991,224	599,542	1,638,003	380,005	926,061	292,094	—	—	—	—
\$30,000 under \$40,000	3,256,104	1,036,704	2,721,386	659,545	1,493,746	482,521	—	—	—	—
\$40,000 under \$50,000	1,862,879	784,898	1,590,968	436,558	815,734	284,227	—	—	—	—
\$50,000 under \$75,000	1,876,808	963,182	1,464,276	363,384	574,577	218,122	—	—	—	—
\$75,000 under \$100,000	529,978	535,783	352,688	71,573	129,006	56,608	—	—	—	—
\$100,000 under \$200,000	470,872	924,397	304,668	48,953	48,953	—	—	—	—	—
\$200,000 under \$500,000	151,182	584,624	94,371	14,869	6,257	3,283	—	—	—	—
\$500,000 under \$1,000,000	23,773	244,522	15,508	2,358	538	294	—	—	—	—
\$1,000,000 or more	13,186	468,893	8,913	1,231	232	132	—	—	—	—
<b>Non-taxable returns, total</b>	2,832,413	1,273,229	1,129,033	373,775	745,226	247,214	176,560	33,794	129,466	89,408

Footnote(s) at end of table

Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Tax credits — Continued										
	Nonpersonal credits					Business credits					
	Total		Foreign tax credit			Total		Investment credit		Jobs credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(170)	(171)	(172)	(173)	(174)	(175)	(176)	(177)	(178)	(179)	(180)
<b>All returns, total</b>	5,013,889	5,324,191	434,419	738,014	4,517,947	4,410,087	5,239,807	6,347,422	46,872	76,459	2,427
No adjusted gross income	4,935	2,119	..	..	4,934	2,073	376,097	1,005,621	3,193	6,403	..
\$1 under \$5,000	68,680	4,456	..	..	64,077	4,451	251,191	206,858	..	..	..
\$5,000 under \$10,000	346,232	72,486	..	..	312,449	67,663	426,477	268,340	..	..	..
\$10,000 under \$15,000	512,691	186,106	..	..	454,084	156,558	464,032	307,554	..	..	..
\$15,000 under \$20,000	480,375	225,210	..	..	445,404	186,762	464,660	280,943	..	..	..
\$20,000 under \$25,000	463,578	249,155	..	..	426,172	230,240	421,072	363,750	..	..	..
\$25,000 under \$30,000	506,693	320,423	..	..	452,928	297,949	457,238	378,150	..	..	..
\$30,000 under \$40,000	768,744	468,837	..	..	676,932	431,026	669,822	455,165	..	..	..
\$40,000 under \$50,000	502,263	403,399	..	..	463,052	384,815	474,431	430,248	..	..	..
\$50,000 under \$75,000	627,912	728,150	..	..	555,899	543,486	563,656	591,834	..	..	..
\$75,000 under \$100,000	274,465	494,990	..	..	249,376	358,806	255,505	397,617	..	..	..
\$100,000 under \$200,000	304,589	880,210	..	..	278,263	624,902	278,789	635,578	..	..	..
\$200,000 under \$500,000	112,903	574,715	..	..	104,880	521,618	106,513	514,965	..	..	..
\$500,000 under \$1,000,000	19,070	242,164	..	..	18,572	225,149	18,904	215,469	..	..	..
\$1,000,000 or more	11,728	471,761	..	..	10,925	364,590	11,121	295,328	..	..	..
<b>Taxable returns, total</b>	4,332,173	4,582,060	398,967	581,258	3,895,634	3,845,009	3,911,726	3,792,849	39,150	59,998	801
No adjusted gross income	4,187	1,644	..	..	4,186	1,597	9,478	55,232	217	553	..
\$1 under \$5,000	..	..	..	..	..	..	..	..	..	..	..
\$5,000 under \$10,000	..	..	..	..	..	..	..	..	..	..	..
\$10,000 under \$15,000	..	..	..	..	..	..	..	..	..	..	..
\$15,000 under \$20,000	..	..	..	..	..	..	..	..	..	..	..
\$20,000 under \$25,000	..	..	..	..	..	..	..	..	..	..	..
\$25,000 under \$30,000	..	..	..	..	..	..	..	..	..	..	..
\$30,000 under \$40,000	..	..	..	..	..	..	..	..	..	..	..
\$40,000 under \$50,000	..	..	..	..	..	..	..	..	..	..	..
\$50,000 under \$75,000	..	..	..	..	..	..	..	..	..	..	..
\$75,000 under \$100,000	..	..	..	..	..	..	..	..	..	..	..
\$100,000 under \$200,000	..	..	..	..	..	..	..	..	..	..	..
\$200,000 under \$500,000	..	..	..	..	..	..	..	..	..	..	..
\$500,000 under \$1,000,000	..	..	..	..	..	..	..	..	..	..	..
\$1,000,000 or more	..	..	..	..	..	..	..	..	..	..	..
<b>Nontaxable returns, total</b>	681,716	742,131	35,452	156,757	622,313	565,078	1,327,881	2,554,573	7,722	18,462	1,826

Footnote(s) at end of table.

Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Tax credits — Continued												
	Nonpersonal credits — Continued						Earned income credit used to offset income tax before credits		Income tax after personal credits		Income tax after credits		Alternative minimum tax preferences
	Research and experimentation credit			Other tax credits			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount							
<b>All returns, total</b>	<b>8,980</b>	<b>23,217</b>	<b>143,438</b>	<b>152,872</b>	<b>2,278,219</b>	<b>280,783</b>	<b>83,577,080</b>	<b>303,027,689</b>	<b>81,557,399</b>	<b>297,422,715</b>	<b>2,362,679</b>	<b>70,257,440</b>	
No adjusted gross income	—	—	—	—	—	—	10,696	48,829	9,925	46,710	66,075	5,842,374	
\$1 under \$5,000	—	—	—	—	105,688	5,058	4,747,487	476,413	4,594,207	4,369,868	41,143	305,982	
\$5,000 under \$10,000	—	—	—	—	2,172,531	275,725	13,826,186	5,718,089	12,472,371	5,369,868	54,384	309,122	
\$10,000 under \$15,000	—	—	—	—	—	—	13,581,329	12,952,002	13,381,383	12,765,896	66,724	488,013	
\$15,000 under \$20,000	—	—	—	—	—	—	11,365,183	18,683,226	11,272,244	18,458,017	97,650	733,189	
\$20,000 under \$25,000	—	—	—	—	—	—	8,752,957	21,181,748	8,695,395	20,932,593	152,075	895,579	
\$25,000 under \$30,000	—	—	—	—	—	—	7,591,790	24,097,841	7,544,613	23,777,417	115,498	682,297	
\$30,000 under \$40,000	—	—	—	—	—	—	11,050,967	48,943,388	10,998,131	48,474,552	263,744	2,145,945	
\$40,000 under \$50,000	—	—	—	—	—	—	5,958,165	38,837,015	5,935,546	38,533,616	277,553	2,213,526	
\$50,000 under \$75,000	—	—	—	—	—	—	4,647,672	47,608,837	4,621,458	46,880,687	531,484	6,003,292	
\$75,000 under \$100,000	—	—	—	—	—	—	1,044,664	18,951,370	1,037,728	18,456,380	239,313	3,836,991	
\$100,000 under \$200,000	—	—	—	—	—	—	757,918	25,848,928	752,984	24,968,717	311,872	9,297,986	
\$200,000 under \$500,000	—	—	—	—	—	—	198,407	18,482,909	197,841	17,908,195	113,211	11,837,257	
\$500,000 under \$1,000,000	—	—	—	—	—	—	28,921	7,374,677	28,858	7,132,513	20,482	6,928,597	
\$1,000,000 or more	—	—	—	—	—	—	14,728	13,722,417	14,704	13,250,656	11,461	18,737,289	
<b>Taxable returns, total</b>	<b>8,980</b>	<b>23,217</b>	<b>118,983</b>	<b>132,576</b>	<b>988,829</b>	<b>123,459</b>	<b>81,607,680</b>	<b>302,128,235</b>	<b>81,557,399</b>	<b>297,422,715</b>	<b>2,178,787</b>	<b>67,520,709</b>	
No adjusted gross income	—	—	—	—	—	—	9,928	48,354	9,925	46,710	11,084	3,909,615	
\$1 under \$5,000	—	—	—	—	—	—	4,594,207	467,348	4,594,207	4,369,868	439	66,726	
\$5,000 under \$10,000	—	—	—	—	—	—	12,472,872	5,522,834	12,472,371	5,369,868	26,286	183,896	
\$10,000 under \$15,000	—	—	—	—	—	—	13,862,384	12,847,899	13,381,383	12,765,896	49,536	356,411	
\$15,000 under \$20,000	—	—	—	—	—	—	11,273,892	18,602,526	11,272,244	18,458,017	91,239	706,536	
\$20,000 under \$25,000	—	—	—	—	—	—	8,701,779	21,093,319	8,695,395	20,932,593	140,918	842,667	
\$25,000 under \$30,000	—	—	—	—	—	—	7,546,809	23,996,954	7,544,613	23,777,417	110,747	643,493	
\$30,000 under \$40,000	—	—	—	—	—	—	11,004,830	48,851,711	10,998,131	48,474,552	252,647	2,072,703	
\$40,000 under \$50,000	—	—	—	—	—	—	5,945,062	38,882,057	5,935,546	38,533,616	273,442	2,198,955	
\$50,000 under \$75,000	—	—	—	—	—	—	4,633,976	47,480,485	4,621,458	46,880,687	528,499	5,970,764	
\$75,000 under \$100,000	—	—	—	—	—	—	1,042,677	18,920,591	1,037,729	18,456,380	237,690	3,809,733	
\$100,000 under \$200,000	—	—	—	—	—	—	757,303	25,844,162	752,984	24,968,717	311,384	9,287,907	
\$200,000 under \$500,000	—	—	—	—	—	—	198,322	18,477,952	197,841	17,908,195	112,992	11,827,937	
\$500,000 under \$1,000,000	—	—	—	—	—	—	28,917	7,373,726	28,858	7,132,513	20,443	6,919,661	
\$1,000,000 or more	—	—	—	—	—	—	14,722	13,718,318	14,704	13,250,656	11,441	18,723,706	
<b>Non-taxable returns, total</b>	<b>—</b>	<b>—</b>	<b>24,455</b>	<b>20,296</b>	<b>1,289,390</b>	<b>157,323</b>	<b>1,969,400</b>	<b>899,454</b>	<b>—</b>	<b>—</b>	<b>183,892</b>	<b>2,736,732</b>	

Footnote(s) at end of table.



Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Alternative minimum tax preferences for returns with alternative minimum tax		Alternative minimum tax		Total income tax		Self-employment tax		Penalty tax on individual retirement arrangements		Earned income credit used to offset all other taxes	
	Number of returns (194)	Amount (195)	Number of returns (196)	Amount (197)	Number of returns (198)	Amount (199)	Number of returns (200)	Amount (201)	Number of returns (202)	Amount (203)	Number of returns (204)	Amount (205)
<b>All returns, total</b>	<b>332,988</b>	<b>42,405,765</b>	<b>370,212</b>	<b>4,490,251</b>	<b>81,639,509</b>	<b>301,923,057</b>	<b>9,055,932</b>	<b>10,092,396</b>	<b>218,964</b>	<b>54,791</b>	<b>733,481</b>	<b>193,278</b>
No adjusted gross income	11,036	3,906,571	11,036	371,793	20,994	418,860	222,388	132,587	1,277	1,312	82,018	18,200
\$1 under \$5,000	439	66,726	439	9,848	4,594,646	475,748	956,435	916,953	5,118	*1,953	285,861	68,895
\$5,000 under \$10,000	3,018	174,992	3,018	17,945	12,474,889	5,367,814	1,282,031	713,024	*9,232	*1,500	909,093	182,552
\$10,000 under \$15,000	2,418	231,120	2,418	25,935	13,383,801	12,791,831	1,117,812	958,858	*23,298	*2,680	385,802	106,252
\$15,000 under \$20,000	5,853	330,818	5,853	33,005	11,276,871	18,491,021	1,021,358	974,058	27,424	3,259	—	—
\$20,000 under \$25,000	12,365	551,344	12,365	52,435	9,702,306	20,985,028	880,683	955,825	18,109	4,292	—	—
\$25,000 under \$30,000	11,254	342,222	11,254	15,587	7,547,355	23,793,004	825,915	856,061	15,891	3,334	—	—
\$30,000 under \$40,000	31,278	1,206,304	37,334	130,677	11,005,904	48,605,229	1,078,952	1,379,086	53,043	3,977	—	—
\$40,000 under \$50,000	37,960	1,151,157	57,099	141,622	5,946,773	38,675,241	802,697	1,045,902	**14,749	**49,268	—	—
\$50,000 under \$75,000	75,512	3,886,213	81,522	474,487	4,637,722	47,355,174	619,993	1,365,250	21,722	7,443	—	—
\$75,000 under \$100,000	41,455	2,242,505	44,845	302,997	1,045,455	18,759,377	204,027	539,689	8,195	5,134	—	—
\$100,000 under \$200,000	59,576	5,690,427	61,857	790,831	2,572,519	25,762,519	174,442	481,598	1,610	2,163	—	—
\$200,000 under \$500,000	32,609	7,658,285	32,921	865,469	189,284	18,775,081	47,322	116,709	308	216	—	—
\$500,000 under \$1,000,000	4,997	4,031,055	5,018	393,420	28,144	7,526,585	6,496	18,496	30	30	—	—
\$1,000,000 or more	3,127	10,936,027	3,133	865,199	14,800	14,120,545	3,439	9,221	37	135	—	—
<b>Taxable returns, total</b>	<b>332,988</b>	<b>42,405,765</b>	<b>370,212</b>	<b>4,490,251</b>	<b>81,639,509</b>	<b>301,923,057</b>	<b>7,016,013</b>	<b>8,733,397</b>	<b>198,117</b>	<b>48,863</b>	<b>1,749</b>	<b>19</b>
No adjusted gross income	11,036	3,906,571	11,036	371,793	20,994	418,860	6,055	5,160	3	( )	37	11
\$1 under \$5,000	439	66,726	439	9,848	4,594,646	475,748	178,073	66,834	—	—	—	—
\$5,000 under \$10,000	3,018	174,992	3,018	17,945	12,474,889	5,367,814	672,487	375,427	*7,954	*378	—	—
\$10,000 under \$15,000	2,418	231,120	2,418	25,935	13,383,801	12,791,831	909,093	732,753	*15,910	*1,500	*1,712	*7
\$15,000 under \$20,000	5,853	330,818	5,853	33,005	11,276,871	18,491,021	923,091	843,444	*24,610	*2,680	—	—
\$20,000 under \$25,000	12,365	551,344	12,365	52,435	9,702,306	20,985,028	825,915	856,061	15,891	3,334	—	—
\$25,000 under \$30,000	11,254	342,222	11,254	15,587	7,547,355	23,793,004	824,591	824,591	21,234	3,977	—	—
\$30,000 under \$40,000	31,278	1,206,304	37,334	130,677	11,005,904	48,605,229	1,078,952	1,379,086	53,043	3,977	—	—
\$40,000 under \$50,000	37,960	1,151,157	57,099	141,622	5,946,773	38,675,241	802,697	1,045,902	**49,268	**14,749	—	—
\$50,000 under \$75,000	75,512	3,886,213	81,522	474,487	4,637,722	47,355,174	614,880	1,349,542	—	—	—	—
\$75,000 under \$100,000	41,456	2,242,505	44,845	302,997	1,045,455	18,759,377	202,226	529,607	8,195	5,134	—	—
\$100,000 under \$200,000	59,576	5,690,427	61,857	790,831	2,572,519	25,762,519	174,442	481,598	1,610	2,163	—	—
\$200,000 under \$500,000	32,609	7,658,285	32,921	865,469	189,284	18,775,081	47,322	116,709	308	216	—	—
\$500,000 under \$1,000,000	4,997	4,031,055	5,018	393,420	28,144	7,526,585	6,496	18,496	30	30	—	—
\$1,000,000 or more	3,127	10,936,027	3,133	865,199	14,800	14,120,545	3,439	9,200	37	135	—	—
<b>Nontaxable returns, total</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>2,039,919</b>	<b>1,358,999</b>	<b>20,847</b>	<b>5,928</b>	<b>731,732</b>	<b>193,259</b>

Footnote(s) at end of table.

Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Total tax liability			Total			Income tax withheld			Estimated tax payments			Windfall profit tax overpayment			All other tax payments <sup>1</sup>				
	Number of returns	Amount	(207)	Number of returns	Amount	(209)	Number of returns	Amount	(210)	Number of returns	Amount	(212)	Number of returns	Amount	(214)	Number of returns	Amount	(215)	Number of returns	Amount
<b>All returns, total</b>	<b>83,765,581</b>	<b>312,533,719</b>		<b>92,150,932</b>	<b>345,156,777</b>		<b>85,219,960</b>	<b>281,388,979</b>		<b>11,241,617</b>	<b>53,097,835</b>		<b>138,127</b>	<b>104,968</b>		<b>3,497,072</b>		<b>10,564,995</b>		
No adjusted gross income	282,929	564,717		552,609	1,005,752		332,906	561,779		105,521	267,420		7,335	9,585		215,658		166,968		
\$1 under \$5,000	5,399,072	742,851		13,022,993	2,918,185		12,581,570	2,605,506		383,913	223,728		3,982	5,117		264,002		88,834		
\$5,000 under \$10,000	13,078,554	6,031,129		14,155,200	10,073,712		12,942,982	9,098,818		1,314,801	882,214		2,392	2,830		326,940		89,852		
\$10,000 under \$15,000	13,601,370	13,785,289		13,318,218	17,872,665		11,885,125	15,918,976		1,837,164	1,837,164		5,125	5,125		213,866		18,403		
\$15,000 under \$20,000	11,371,430	19,508,064		11,245,046	24,324,920		10,229,014	21,668,321		1,635,298	2,347,834		5,125	5,125		231,417		106,340		
\$20,000 under \$25,000	8,759,973	21,991,315		8,695,643	26,521,258		8,076,948	23,892,097		1,168,609	2,475,570		5,369	5,369		220,146		153,421		
\$25,000 under \$30,000	7,589,558	24,831,112		7,558,829	30,171,649		7,165,678	27,830,399		838,087	2,234,859		14,632	14,632		187,534		104,928		
\$30,000 under \$40,000	11,033,321	50,114,710		11,010,222	59,998,714		10,499,879	54,825,596		1,198,024	4,395,364		19,804	19,804		351,357		228,283		
\$40,000 under \$50,000	5,953,977	38,787,434		5,923,423	44,398,063		5,392,606	38,935,517		858,578	4,633,135		14,633	14,633		441,278		295,960		
\$50,000 under \$75,000	4,643,350	48,815,244		4,628,596	51,935,786		4,244,395	43,291,889		1,001,769	7,777,915		29,247	22,458		583,892		843,524		
\$75,000 under \$100,000	1,047,600	19,330,931		1,041,521	18,992,389		871,451	13,493,490		400,658	4,973,685		10,311	7,363		188,385		517,950		
\$100,000 under \$200,000	760,025	26,325,089		755,410	24,122,449		617,508	14,998,154		349,884	5,763,507		21,123	25,417		178,190		1,315,377		
\$200,000 under \$500,000	189,439	19,967,824		188,455	16,735,590		155,844	9,045,032		116,965	2,547,168		1,840	4,289		67,995		1,849,422		
\$500,000 under \$1,000,000	23,172	7,567,350		29,015	5,906,250		22,616	2,278,480		19,849	2,547,168		1,840	4,289		67,995		1,849,422		
\$1,000,000 or more	14,811	14,170,661		14,732	10,677,395		11,438	2,043,864		11,497	5,023,596		1,111	5,413		7,802		3,604,521		
<b>Taxable returns, total</b>	<b>81,839,509</b>	<b>311,250,936</b>		<b>78,100,221</b>	<b>338,578,453</b>		<b>72,132,235</b>	<b>276,188,847</b>		<b>10,495,714</b>	<b>52,021,281</b>		<b>123,488</b>	<b>92,956</b>		<b>2,687,609</b>		<b>10,275,369</b>		
No adjusted gross income	20,894	427,541		11,187	177,966		8,993	43,200		3,165	53,116		53,116	53,116		29,506		121,031		
\$1 under \$5,000	4,594,646	550,359		3,609,699	1,246,179		3,460,119	1,137,191		162,518	68,496		162,518	68,496		130,350		41,449		
\$5,000 under \$10,000	12,474,889	5,767,917		11,023,838	8,197,934		10,066,735	7,452,394		1,101,005	704,075		1,101,005	704,075		137,077		82,108		
\$10,000 under \$15,000	13,383,801	13,552,090		12,732,495	17,228,172		11,453,001	15,362,670		1,746,438	1,763,388		5,119	5,119		207,279		97,228		
\$15,000 under \$20,000	11,276,871	19,374,143		11,072,760	23,942,537		10,098,364	21,376,646		1,584,578	2,468,254		5,119	5,119		207,279		97,228		
\$20,000 under \$25,000	8,702,306	21,874,987		8,599,842	26,195,794		8,009,715	23,725,160		1,138,760	2,341,236		5,153	5,153		200,913		129,245		
\$25,000 under \$30,000	7,547,355	24,740,853		7,478,996	29,885,150		7,099,183	27,604,584		818,480	2,189,187		17,972	21,925		511,162		312,546		
\$30,000 under \$40,000	11,005,904	50,046,277		10,957,043	59,178,032		10,459,261	54,664,839		1,179,772	4,281,090		13,857	13,857		438,365		282,255		
\$40,000 under \$50,000	5,846,773	38,767,421		5,809,029	44,324,228		5,571,219	39,771,286		896,002	4,253,264		38,343	28,463		768,636		1,354,937		
\$50,000 under \$75,000	4,637,722	48,977,383		4,611,900	51,946,240		4,231,331	43,246,909		997,632	7,740,580		38,343	28,463		768,636		1,354,937		
\$75,000 under \$100,000	1,045,455	19,323,437		1,037,542	18,943,016		868,311	13,454,627		399,741	4,964,738		25,344	25,344		178,034		1,314,791		
\$100,000 under \$200,000	759,585	28,323,644		753,985	24,105,670		616,371	14,987,912		349,512	7,777,623		12,442	12,442		61,845		1,077,265		
\$200,000 under \$500,000	199,284	19,967,214		198,125	18,726,837		155,634	9,041,376		116,810	2,547,168		1,838	4,289		67,995		1,849,422		
\$500,000 under \$1,000,000	24,176	7,567,064		28,953	5,904,181		22,577	2,278,458		19,821	2,547,168		1,838	4,289		67,995		1,849,422		
\$1,000,000 or more	14,800	14,170,635		14,727	10,674,505		11,427	2,043,903		11,480	5,021,666		1,106	5,395		7,795		3,604,357		
<b>Taxable returns, total</b>	<b>2,130,072</b>	<b>1,282,783</b>		<b>14,050,711</b>	<b>6,676,325</b>		<b>13,087,725</b>	<b>5,200,132</b>		<b>104,939</b>	<b>1,076,555</b>		<b>12,012</b>	<b>12,012</b>		<b>808,463</b>		<b>289,627</b>		

**Table 1.4 — All Returns: Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued**  
(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Earned income credit, refundable portion		Advance earned income credit payments		Overpayment				Tax due at time of filing		Predetermined estimated tax penalty	
	Number of returns	Amount	Number of returns	Amount	Total		Refunded		Number of returns	Amount	Number of returns	Amount
					Number of returns	Amount	Number of returns	Amount				
<b>All returns, total</b>	<b>4,097,751</b>	<b>1,161,602</b>	<b>10,597</b>	<b>2,547</b>	<b>75,563,505</b>	<b>70,176,767</b>	<b>73,175,119</b>	<b>64,960,221</b>	<b>21,157,790</b>	<b>36,736,773</b>	<b>2,022,836</b>	<b>342,120</b>
No adjusted gross income	9,022	1,468	16	179	498,075	828,172	474,091	764,220	146,310	398,051	22,963	2,202
\$1 under \$5,000	1,838,949	513,666	4,753	694	12,666,321	2,986,218	12,542,439	2,910,615	187,938	1,912,377	49,908	1,906
\$5,000 under \$10,000	2,248,780	646,467	3,978	196	12,597,867	5,685,785	12,298,026	5,546,957	417,223	3,357,233	24,226	1,063
\$10,000 under \$15,000	—	—	—	—	10,977,824	5,710,810	10,574,002	5,432,088	543,532	2,973,423	333,150	21,422
\$15,000 under \$20,000	—	—	—	—	8,946,336	6,370,597	8,549,342	6,074,585	506,137	2,502,701	300,031	21,574
\$20,000 under \$25,000	—	—	—	—	6,900,266	6,200,594	6,890,735	5,951,131	307,482	1,893,445	215,766	21,289
\$25,000 under \$30,000	—	—	—	—	5,966,486	7,007,899	6,781,353	5,857,793	200,691	1,457,522	208,372	26,512
\$30,000 under \$35,000	—	—	—	—	8,578,958	12,137,543	8,352,489	11,793,063	345,307	2,479,684	208,271	32,307
\$35,000 under \$40,000	—	—	—	711	4,311,551	7,612,784	4,180,799	7,338,756	199,482	1,649,653	164,211	38,174
\$40,000 under \$45,000	—	—	—	—	3,098,813	7,840,502	2,870,963	7,092,072	313,583	1,548,147	149,393	29,757
\$45,000 under \$50,000	—	—	—	231	550,612	2,399,953	461,626	1,980,010	116,904	498,287	70,600	4,848
\$50,000 under \$75,000	—	—	—	169	344,873	2,523,351	263,409	1,873,489	649,872	4,773,018	65,802	39,815
\$75,000 under \$100,000	—	—	—	43	85,774	1,784,254	52,079	1,067,558	41,208	4,056,409	15,944	10,880
\$100,000 under \$200,000	—	—	—	106	10,744	411,134	4,412	182,908	7,445	2,080,914	918	11,928
\$200,000 under \$500,000	—	—	—	303	5,905	667,170	1,958	191,405	4,654	4,172,666	1,846,358	330,095
\$500,000 under \$1,000,000	—	—	—	1,599	61,700,312	63,050,319	59,553,055	58,131,267	2,974,057	19,847,217	1,846,358	330,095
\$1,000,000 or more	—	—	—	110	3,071	68,160	2,120	52,797	15,383	318,431	4,494	566
<b>Taxable returns, total</b>	<b>4,097,751</b>	<b>1,161,602</b>	<b>10,597</b>	<b>2,547</b>	<b>75,563,505</b>	<b>70,176,767</b>	<b>73,175,119</b>	<b>64,960,221</b>	<b>21,157,790</b>	<b>36,736,773</b>	<b>2,022,836</b>	<b>342,120</b>
No adjusted gross income	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$5,000	—	—	—	—	3,218,147	876,115	3,180,090	856,168	65,339	1,364,567	27,108	787
\$5,000 under \$10,000	—	—	—	—	9,473,245	3,270,221	8,244,727	3,176,228	310,656	2,980,053	176,091	7,809
\$10,000 under \$15,000	—	—	—	—	10,527,112	5,078,600	10,147,059	4,847,180	489,210	2,844,757	302,388	19,384
\$15,000 under \$20,000	—	—	—	—	8,817,973	6,056,251	8,437,334	5,777,013	483,512	2,442,990	280,996	19,835
\$20,000 under \$25,000	—	—	—	—	6,823,295	5,940,045	6,622,498	5,718,897	293,529	1,866,641	207,446	20,274
\$25,000 under \$30,000	—	—	—	—	5,926,769	6,772,959	5,800,257	6,562,267	195,637	1,619,477	163,191	24,529
\$30,000 under \$35,000	—	—	—	—	8,534,266	11,964,251	8,311,844	11,630,155	337,370	2,465,562	205,531	26,152
\$35,000 under \$40,000	—	—	—	—	4,289,613	7,546,832	4,170,755	7,277,131	197,578	1,646,482	163,366	32,735
\$40,000 under \$45,000	—	—	—	—	3,083,997	7,764,832	2,857,219	7,022,101	311,662	1,475,544	148,547	38,070
\$45,000 under \$50,000	—	—	—	—	547,173	2,356,894	458,896	1,838,866	116,109	497,752	70,559	29,702
\$50,000 under \$75,000	—	—	—	—	343,602	2,507,509	282,150	1,859,874	106,689	4,773,384	64,555	47,635
\$75,000 under \$100,000	—	—	—	—	95,466	1,775,872	51,818	1,060,499	41,109	4,056,164	**19,175	**62,417
\$100,000 under \$200,000	—	—	—	—	10,683	407,357	4,360	158,326	7,498	**27,239	**	**
\$200,000 under \$500,000	—	—	—	—	5,860	664,302	1,838	188,668	4,647	**6,253,571	**	**
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
<b>Non-taxable returns, total</b>	<b>4,097,751</b>	<b>1,161,602</b>	<b>10,597</b>	<b>2,547</b>	<b>13,863,193</b>	<b>7,126,448</b>	<b>13,622,064</b>	<b>8,828,954</b>	<b>1,310,573</b>	<b>692,289</b>	<b>176,478</b>	<b>12,025</b>

\*Estimate should be used with caution because of the small number of sample returns on which it is based.

Data combined to avoid disclosure of information for specific taxpayers.

Data derived from the 1984 Survey of Consumer Expenditures.

Consists of excess social security tax withheld, payment with request for extension of filing time, credit for tax on certain gasoline, fuel and oil, credit from regulated investment companies, and other tax payments.

NOTE: Detail may not add to total because of rounding.

**Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income**  
(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Interest received		Domestic and foreign dividends received				State income tax refunds			Alimony received	
			Number of returns	Amount	Number of returns	Amount	Total		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
							(7)	(8)							(9)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)		
All returns, total	0.02	0.23	0.22	0.31	0.42	1.31	1.00	1.97	1.17	2.03	0.94	1.43	8.81	10.83	
No adjusted gross income	4.66	2.54	7.14	6.99	5.71	5.23	9.04	6.47	10.37	6.56	13.71	14.87	54.06	35.23	
\$1 under \$5,000	1.29	1.51	1.46	1.96	2.32	4.75	5.77	9.84	6.34	10.45	14.14	27.47	38.54	39.68	
\$5,000 under \$10,000	1.28	1.31	1.49	1.66	2.04	3.60	4.53	7.84	5.22	8.22	11.46	11.46	24.16	26.03	
\$10,000 under \$15,000	1.43	1.44	1.61	1.68	2.06	3.98	4.36	9.06	5.07	9.48	11.15	11.15	22.60	28.40	
\$15,000 under \$20,000	1.61	1.61	1.75	1.81	2.09	4.38	4.13	8.26	4.70	8.61	6.33	6.33	26.13	29.10	
\$20,000 under \$25,000	1.40	1.40	1.50	1.56	1.78	4.27	3.64	8.08	4.24	8.42	3.40	6.49	20.52	25.02	
\$25,000 under \$30,000	1.53	1.54	1.61	1.67	1.83	4.98	3.88	10.09	4.69	10.62	3.02	4.52	25.37	31.46	
\$30,000 under \$40,000	1.28	1.19	1.24	1.28	1.35	3.92	2.73	6.71	3.24	7.04	2.09	2.92	22.09	31.86	
\$40,000 under \$50,000	1.66	1.64	1.73	1.74	1.75	4.66	2.84	7.54	3.37	7.91	2.54	3.27	40.30	59.63	
\$50,000 under \$75,000	0.86	0.87	0.90	0.96	0.93	3.17	1.58	5.19	1.90	5.37	1.57	2.44	26.99	34.04	
\$75,000 under \$100,000	2.42	2.42	2.53	2.75	2.48	7.08	3.16	7.54	3.49	7.68	3.45	5.12	33.17	45.30	
\$100,000 under \$200,000	1.93	1.98	1.96	2.43	1.98	3.65	2.54	7.16	2.77	7.23	3.27	8.98	26.14	37.43	
\$200,000 under \$500,000	4.87	5.61	4.99	8.41	4.96	17.83	5.76	9.52	6.09	9.56	9.41	11.99	26.48	34.69	
\$500,000 under \$1,000,000	0.79	0.78	0.82	1.26	0.80	1.76	0.89	2.40	0.92	2.40	1.61	2.78	25.26	48.80	
\$1,000,000 or more	0.42	0.24	0.50	0.62	0.42	0.43	0.45	0.67	0.46	0.67	0.77	0.67	11.54	53.14	
Taxable returns, total	0.26	0.25	0.34	0.33	0.46	1.39	1.03	2.03	1.21	2.09	0.96	1.45	9.13	11.22	
No adjusted gross income	30.83	27.88	42.10	10.42	32.14	16.53	31.30	15.13	32.74	15.20	30.54	19.80	0.00	0.00	
\$1 under \$5,000	2.78	2.85	3.12	3.28	4.07	6.72	9.30	15.07	9.94	15.76	35.09	61.68	57.72	57.79	
\$5,000 under \$10,000	1.55	1.58	1.71	1.68	2.33	6.72	5.24	8.95	5.96	9.32	11.22	18.12	27.13	29.73	
\$10,000 under \$15,000	1.47	1.49	1.65	1.72	2.13	4.13	4.55	9.54	5.29	10.00	11.37	11.37	23.20	28.59	
\$15,000 under \$20,000	1.63	1.63	1.77	1.83	2.12	4.48	4.20	8.40	4.78	8.75	4.73	6.43	26.70	29.22	
\$20,000 under \$25,000	1.41	1.41	1.51	1.57	1.80	4.30	3.69	8.16	4.29	8.51	3.44	6.51	20.52	25.02	
\$25,000 under \$30,000	1.55	1.55	1.62	1.68	1.85	5.05	3.91	10.34	4.74	10.95	3.05	4.59	25.37	31.46	
\$30,000 under \$40,000	1.19	1.20	1.25	1.29	1.36	3.95	2.75	6.75	3.27	7.09	2.10	2.93	22.09	31.86	
\$40,000 under \$50,000	1.66	1.65	1.74	1.75	1.76	4.70	2.85	7.57	3.36	7.94	2.55	3.28	40.30	59.63	
\$50,000 under \$75,000	0.66	0.66	0.90	0.94	0.92	3.18	1.59	5.20	1.91	5.39	1.56	2.45	26.99	34.04	
\$75,000 under \$100,000	2.43	2.43	2.53	2.76	2.49	7.13	3.17	7.59	3.50	7.74	3.45	5.15	33.18	45.31	
\$100,000 under \$200,000	1.93	1.98	1.96	2.44	1.98	3.68	2.54	7.18	2.77	7.25	3.27	8.98	26.68	39.32	
\$200,000 under \$500,000	4.88	5.62	5.00	6.43	4.97	17.97	5.77	9.59	6.10	9.63	9.42	12.01	26.68	35.25	
\$500,000 under \$1,000,000	0.79	0.79	0.92	1.26	0.80	1.76	0.89	2.42	0.92	2.42	1.61	2.78	25.26	48.80	
\$1,000,000 or more	0.42	0.24	0.50	0.62	0.42	0.50	0.45	0.66	0.46	0.66	0.77	0.67	11.54	53.14	
Nontaxable returns, total	1.20	3.60	1.41	2.17	2.05	3.68	4.39	6.77	5.07	7.07	5.99	8.29	33.33	33.87	

Footnote(s) at end of table.

**Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued**  
 (All figures are estimates based on samples — money amounts are in thousands of dollars)

Sales of capital assets													
Sales of capital assets reported on Schedule D													
Returns with short-term capital gain or loss													
Current-year short-term gain less loss													
Post-1969 short-term capital loss carryover													
Net short-term gain after carryover													
Net short-term loss after carryover													
Returns with long-term capital gain or loss													
Current-year long-term gain less loss													
Post-1969 long-term capital loss carryover													
Net long-term gain after carryover													
Net long-term loss after carryover													
Total net capital gain or loss													
Total net capital loss													
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Footnotes at end of table.

**Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued**  
(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Sales of capital assets - Continued													
	Sales of capital assets reported on Schedule D - Continued													
	Returns with long-term capital gain or loss													
	Current-year long-term gain less loss		Post-1969 long-term capital loss carryover		Net long-term gain after carryover		Net long-term loss after carryover		Total		Excluded portion		Amount included in AGI	
Number of returns (29)	Amount (30)	Number of returns (31)	Amount (32)	Number of returns (33)	Amount (34)	Number of returns (35)	Amount (36)	Number of returns (37)	Amount (38)	Number of returns (39)	Amount (40)	Number of returns (41)	Amount (42)	
<b>All returns, total</b>														
No adjusted gross income	152	1,97	6,44	14,67	1,57	1,58	3,24	9,85	1,62	1,58	1,62	1,58	1,62	1,58
\$1 under \$5,000	10,02	19,27	29,11	32,42	8,92	10,26	19,69	26,19	9,15	10,78	9,15	10,78	9,15	10,78
\$5,000 under \$10,000	9,56	25,28	37,61	72,25	9,45	13,58	19,81	42,81	9,58	13,74	9,58	13,74	9,58	13,74
\$10,000 under \$15,000	7,64	29,71	28,90	44,03	7,59	13,58	14,42	26,43	7,69	13,05	7,69	13,05	7,69	13,05
\$15,000 under \$20,000	6,38	17,08	23,11	29,35	6,52	9,95	12,51	20,10	6,74	10,77	6,74	10,77	6,91	10,77
\$20,000 under \$25,000	5,74	14,53	29,54	46,13	5,99	10,64	11,74	34,37	6,10	10,76	6,10	10,76	6,10	10,77
\$25,000 under \$30,000	4,74	11,88	24,54	34,24	5,38	10,90	12,34	31,01	6,47	11,07	6,47	11,07	6,48	11,07
\$30,000 under \$40,000	4,31	12,66	18,83	27,93	4,49	8,35	8,67	32,46	4,62	9,08	4,62	9,08	4,71	9,08
\$40,000 under \$50,000	4,32	13,01	17,86	21,29	4,46	8,55	6,25	19,89	4,71	8,51	4,71	8,51	4,71	8,51
\$50,000 under \$75,000	2,50	6,23	10,33	25,22	2,52	5,37	6,02	16,04	2,63	5,44	2,63	5,44	2,63	5,44
\$75,000 under \$100,000	3,92	7,61	12,72	44,89	4,22	7,93	8,60	23,18	4,41	8,16	4,41	8,16	4,41	8,16
\$100,000 under \$200,000	2,96	4,98	5,66	16,30	3,14	4,71	8,10	14,85	3,35	4,85	3,35	4,85	3,36	4,85
\$200,000 under \$500,000	7,01	6,68	5,66	15,30	7,14	5,25	3,89	14,36	7,87	5,26	7,87	5,26	7,87	5,26
\$500,000 under \$1,000,000	0,97	1,93	4,29	8,24	1,02	1,67	3,35	6,74	1,06	1,68	1,06	1,68	1,06	1,68
\$1,000,000 or more	0,47	0,46	2,15	2,72	0,49	0,41	1,98	2,96	0,51	0,41	0,51	0,41	0,51	0,41
<b>Taxable returns, total</b>	<b>159</b>	<b>2,01</b>	<b>6,84</b>	<b>17,61</b>	<b>1,66</b>	<b>1,64</b>	<b>3,39</b>	<b>11,69</b>	<b>1,72</b>	<b>1,67</b>	<b>1,72</b>	<b>1,67</b>	<b>1,72</b>	<b>1,67</b>
No adjusted gross income	26,82	35,43	33,13	28,12	24,80	22,96	83,57	52,39	24,81	23,62	24,81	23,62	24,82	23,62
\$1 under \$5,000	17,67	27,54	99,96	45,16	18,06	23,33	43,01	60,42	18,36	23,57	18,36	23,57	18,36	23,57
\$5,000 under \$10,000	9,33	27,41	41,04	56,03	9,68	18,86	19,52	35,87	9,80	18,55	9,80	18,55	9,80	18,55
\$10,000 under \$15,000	7,43	19,87	33,82	66,03	7,55	12,22	15,84	39,64	7,64	12,34	7,64	12,34	7,66	12,34
\$15,000 under \$20,000	6,67	18,14	24,74	32,09	6,87	10,47	13,01	21,92	7,08	10,64	7,08	10,64	7,10	10,64
\$20,000 under \$25,000	5,87	15,18	29,54	46,14	6,20	11,12	11,97	34,96	6,30	11,25	6,30	11,25	6,30	11,25
\$25,000 under \$30,000	6,27	18,42	28,32	84,25	6,43	11,21	12,80	33,17	6,56	11,33	6,56	11,33	6,58	11,33
\$30,000 under \$40,000	4,37	12,95	19,76	45,27	4,54	8,88	8,76	33,79	4,67	9,22	4,67	9,22	4,68	9,22
\$40,000 under \$50,000	4,35	13,21	17,90	21,69	4,64	8,66	8,26	20,08	4,75	8,62	4,75	8,62	4,75	8,62
\$50,000 under \$75,000	2,52	6,24	10,33	25,23	2,53	5,39	6,06	18,36	2,64	5,46	2,64	5,46	2,64	5,46
\$75,000 under \$100,000	3,93	7,64	12,85	45,03	4,24	7,97	8,63	23,36	4,42	8,19	4,42	8,19	4,43	8,19
\$100,000 under \$200,000	2,99	4,39	7,68	16,34	3,15	4,72	8,12	14,91	3,36	4,86	3,36	4,86	3,37	4,86
\$200,000 under \$500,000	7,02	6,69	5,69	15,31	7,47	5,27	3,91	14,83	7,88	5,27	7,88	5,27	7,88	5,27
\$500,000 under \$1,000,000	0,97	1,93	4,29	8,25	1,02	1,67	3,37	8,59	1,06	1,68	1,06	1,68	1,07	1,68
\$1,000,000 or more	0,47	0,46	2,16	2,89	0,49	0,41	2,00	3,19	0,51	0,41	0,51	0,41	0,51	0,41
<b>Non-taxable returns, total</b>	<b>5,54</b>	<b>10,20</b>	<b>18,36</b>	<b>24,98</b>	<b>5,09</b>	<b>4,71</b>	<b>11,01</b>	<b>17,64</b>	<b>5,22</b>	<b>4,86</b>	<b>5,22</b>	<b>4,86</b>	<b>5,22</b>	<b>4,86</b>

Footnotes (a) at end of table.

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Sales of capital assets — Continued				Sales of property other than capital assets				Pensions and annuities			
	Net capital gain		Net capital loss		Net gain		Net loss		Total		In adjusted gross income	
	Number of returns (43)	Amount (44)	Number of returns (45)	Amount (46)	Number of returns (47)	Amount (48)	Number of returns (49)	Amount (50)	Number of returns (51)	Amount (52)	Number of returns (53)	Amount (54)
<b>All returns, total</b> .....	1,56	1.49	2,55	3.13	4.43	5.88	5.38	7.62	1.43	8.02	1.50	1.97
No adjusted gross income .....	9,01	9.82	38.93	37.89	14.93	9.30	15.25	14.39	17.46	17.56	18.28	18.48
\$1 under \$5,000 .....	9,21	13.14	22.35	29.06	25.50	34.83	29.05	51.55	7.95	12.41	7.73	9.27
\$5,000 under \$10,000 .....	7,40	12.67	13.84	17.40	18.93	31.77	27.28	49.65	4.13	5.22	4.22	5.07
\$10,000 under \$15,000 .....	6,77	11.03	12.13	15.86	18.04	30.80	23.38	34.29	4.21	9.43	4.26	5.30
\$15,000 under \$20,000 .....	6,58	9.94	9.55	11.06	16.75	23.47	19.32	29.26	4.57	6.15	4.71	5.90
\$20,000 under \$25,000 .....	5,90	10.28	9.19	11.52	18.11	34.15	21.32	36.77	4.32	5.77	4.46	5.78
\$25,000 under \$30,000 .....	6,08	10.27	9.57	11.57	16.52	26.96	20.83	29.76	5.10	8.03	5.31	7.18
\$30,000 under \$40,000 .....	4,42	8.67	6.62	8.34	12.39	17.30	16.68	20.75	3.92	7.69	4.16	5.93
\$40,000 under \$50,000 .....	4,48	8.11	6.58	7.85	13.11	20.34	16.41	26.95	4.80	8.61	4.86	7.66
\$50,000 under \$75,000 .....	2,54	5.29	4.14	5.90	7.94	15.41	9.65	18.19	3.13	6.69	3.37	4.80
\$75,000 under \$100,000 .....	4,25	7.68	6.50	7.20	11.37	20.35	20.23	22.47	5.64	12.08	6.36	8.74
\$100,000 under \$200,000 .....	3,46	4.59	5.63	7.53	13.03	27.72	6.22	11.83	7.04	9.61	8.05	11.82
\$200,000 under \$500,000 .....	7,59	4.91	3.09	3.41	4.57	8.24	32.79	33.98	19.21	88.37	21.79	40.28
\$500,000 under \$1,000,000 .....	1,04	1.60	2.68	2.83	3.12	5.13	3.00	6.92	2.74	7.85	3.04	7.82
\$1,000,000 or more .....	0,50	0.39	1.63	1.69	1.38	1.50	1.38	1.91	1.38	3.91	1.51	4.83
<b>Taxable returns, total</b> .....	1,85	1.57	2,59	3.18	4.97	7.13	6.08	8.16	1.51	8.49	1.58	2.05
No adjusted gross income .....	25,37	22.57	0.00	0.00	45.54	11.22	86.42	23.09	30.78	33.59	33.45	35.05
\$1 under \$5,000 .....	17,31	21.81	33.15	40.00	90.63	72.62	99.84	99.97	15.58	17.93	15.78	17.95
\$5,000 under \$10,000 .....	9,29	17.93	16.06	20.15	33.16	45.23	45.36	85.10	4.84	5.80	4.94	5.86
\$10,000 under \$15,000 .....	7,48	12.47	13.11	17.38	21.29	35.46	29.21	36.48	4.36	7.45	4.41	5.44
\$15,000 under \$20,000 .....	6,53	10.42	9.89	11.44	18.27	25.74	21.20	32.53	4.63	6.22	4.75	5.85
\$20,000 under \$25,000 .....	6,09	10.72	9.28	11.64	18.51	35.94	22.65	45.04	4.33	5.79	4.47	5.80
\$25,000 under \$30,000 .....	6,18	10.65	9.84	11.84	17.36	30.70	23.31	37.60	5.11	8.07	5.33	7.19
\$30,000 under \$40,000 .....	4,48	8.84	6.68	8.45	12.83	17.83	17.47	21.81	3.93	7.75	4.17	5.86
\$40,000 under \$50,000 .....	4,52	8.24	6.58	7.85	13.38	19.47	16.51	27.38	4.61	8.62	4.87	7.67
\$50,000 under \$75,000 .....	2,55	5.32	4.16	5.96	7.99	15.75	9.68	17.99	3.13	6.70	3.37	4.80
\$75,000 under \$100,000 .....	4,26	7.72	6.51	7.22	11.41	20.78	20.28	22.50	5.65	12.11	6.37	8.76
\$100,000 under \$200,000 .....	3,46	4.59	5.63	7.54	13.04	27.75	6.24	11.84	7.04	9.62	8.06	11.83
\$200,000 under \$500,000 .....	7,60	4.92	3.09	3.42	4.59	8.32	32.86	34.30	19.23	88.39	21.81	40.37
\$500,000 under \$1,000,000 .....	1,04	1.60	2.68	2.84	3.13	5.38	3.02	6.98	2.75	7.89	3.04	7.89
\$1,000,000 or more .....	0,50	0.39	1.63	1.69	1.38	1.51	1.38	1.94	1.38	3.91	1.51	4.84
<b>Nontaxable returns, total</b> .....	5,10	4.52	12.84	15.39	9.75	9.55	11.04	12.70	5.12	15.10	5.35	7.08

Footnote(s) at end of table.

**Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued**  
 (All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income														
Pensions and annuities — Continued						Rent			Royalty					
Fully included in AGI		Partially included in AGI		Not included in AGI		Net income		Net loss		Net income		Net loss		
Number of returns	Amount	Number of returns	Amount received	Amount in AGI	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
<b>All returns, total</b>														
18,89	2,02	4,35	40,32	8,08	4,76	12,27	2,61	3,83	1,87	2,05	4,85	8,81	16,72	16,76
No adjusted gross income														
18,89	19,27	46,58	28,58	39,98	52,17	49,10	15,02	16,12	10,67	8,26	26,93	10,21	51,58	25,82
\$1 under \$5,000														
7,96	9,43	28,86	36,58	45,07	22,49	32,65	12,40	15,02	10,93	15,63	25,76	61,03	99,97	99,97
\$5,000 under \$10,000														
4,38	5,21	14,65	22,39	21,96	18,66	23,25	9,30	14,81	9,57	14,39	25,15	45,50	76,03	97,25
\$10,000 under \$15,000														
4,37	5,44	14,87	18,22	20,42	17,08	21,28	9,36	13,97	8,45	11,49	19,80	31,39	72,18	59,70
\$15,000 under \$20,000														
4,90	6,13	14,06	20,17	19,86	17,08	31,87	9,43	14,86	7,48	10,24	19,22	33,68	70,68	50,10
\$20,000 under \$25,000														
4,65	5,98	12,70	19,67	19,49	15,61	24,80	8,55	14,43	6,63	9,74	15,83	30,82	99,94	93,83
\$25,000 under \$30,000														
5,60	7,43	14,34	33,43	25,02	17,31	23,54	9,03	17,11	6,53	8,52	16,79	26,29	60,21	79,10
\$30,000 under \$40,000														
4,37	6,16	11,27	29,85	19,51	10,85	32,43	7,93	13,17	4,98	5,10	15,12	24,71	40,75	55,56
\$40,000 under \$50,000														
5,18	7,94	11,27	29,85	20,20	13,85	23,27	7,93	14,00	4,56	5,10	15,12	24,71	40,75	55,56
\$50,000 under \$75,000														
3,67	5,14	7,89	25,84	11,87	8,72	14,26	4,81	8,34	3,41	4,05	8,66	17,18	29,01	34,50
\$75,000 under \$100,000														
6,87	9,38	13,16	34,38	21,16	10,77	31,68	7,77	23,40	5,03	4,86	11,07	19,93	27,16	35,17
\$100,000 under \$200,000														
9,04	13,02	10,85	16,74	17,20	8,55	17,50	3,80	6,47	4,08	3,74	12,86	36,36	17,47	27,22
\$200,000 under \$500,000														
20,68	8,17	5,76	98,40	90,70	8,14	20,27	3,29	5,75	10,29	3,74	5,43	8,22	15,86	15,86
\$500,000 under \$1,000,000														
3,33	8,07	7,86	20,22	28,18	6,24	14,50	2,20	4,30	1,80	2,59	2,82	5,81	8,54	12,94
\$1,000,000 or more														
1,66	5,15	3,34	16,79	3,62	3,35	5,50	1,10	2,19	0,99	0,98	1,31	2,19	4,03	3,69
<b>Taxable returns, total</b>														
1,66	2,10	4,48	41,75	8,34	4,91	11,53	2,79	4,12	1,97	2,01	5,08	9,39	18,19	13,67
No adjusted gross income														
35,20	26,77	78,03	81,34	94,03	59,72	42,63	25,64	30,00	45,89	13,88	27,74	18,59	44,81	35,24
\$1 under \$5,000														
16,56	18,68	52,03	55,22	61,14	70,70	79,94	30,97	37,00	28,58	34,46	39,51	51,88	0,00	0,00
\$5,000 under \$10,000														
5,09	6,00	18,43	26,10	27,21	21,93	25,78	11,48	18,71	13,76	19,45	29,24	51,88	76,03	99,97
\$10,000 under \$15,000														
4,52	5,58	15,65	18,71	20,69	21,92	57,29	10,41	15,76	9,36	12,97	20,71	34,14	99,98	99,98
\$15,000 under \$20,000														
4,95	6,18	14,19	20,19	19,88	17,74	34,33	9,72	15,66	7,91	11,33	19,77	36,52	70,68	50,10
\$20,000 under \$25,000														
4,67	6,01	12,80	19,71	19,53	15,61	24,80	8,69	14,82	6,66	10,46	16,36	34,46	99,98	99,98
\$25,000 under \$30,000														
5,62	7,46	14,34	33,43	25,02	17,31	23,54	9,36	16,41	6,67	9,78	17,27	27,56	65,75	67,66
\$30,000 under \$40,000														
4,38	6,19	11,57	21,16	19,54	10,97	32,53	7,09	13,30	5,06	5,73	14,33	24,20	40,76	55,59
\$40,000 under \$50,000														
5,19	7,94	11,30	29,86	20,21	13,28	23,27	8,01	14,10	4,59	5,13	15,13	26,04	49,29	42,29
\$50,000 under \$75,000														
3,68	5,15	7,89	25,88	11,90	8,72	14,31	4,82	8,36	3,43	4,11	8,68	17,32	29,01	34,56
\$75,000 under \$100,000														
6,88	9,40	13,16	34,39	21,16	10,78	31,69	7,80	23,86	5,04	4,88	11,08	19,95	27,16	35,17
\$100,000 under \$200,000														
9,05	13,04	10,85	16,74	17,20	8,56	17,57	3,81	6,50	4,09	3,77	12,89	36,56	17,47	27,22
\$200,000 under \$500,000														
20,71	8,20	5,21	98,40	90,75	8,14	20,27	3,30	5,79	10,31	3,77	5,45	8,52	15,91	15,81
\$500,000 under \$1,000,000														
3,34	8,12	7,88	20,56	29,38	6,25	14,51	2,21	4,31	1,81	2,63	2,83	5,82	8,60	12,98
\$1,000,000 or more														
1,66	5,15	3,35	16,81	3,62	3,35	5,50	1,10	2,19	0,99	1,00	1,32	2,19	4,04	3,69
<b>Nontaxable returns, total</b>														
5,56	7,30	17,17	28,77	28,01	17,14	48,68	7,52	10,46	5,83	6,19	15,83	15,36	42,52	55,43

Footnote(s) at end of table.



Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Net income			Total income			Total loss			Expense deduction			Net income			Net loss		
	Farm rental			Partnership														
	Number of returns (70)	Amount (71)	Number of returns (72)	Amount (73)	Number of returns (74)	Amount (75)	Number of returns (76)	Amount (77)	Number of returns (78)	Amount (79)	Number of returns (80)	Amount (81)	Number of returns (82)	Amount (83)	Number of returns (84)	Amount (85)	Number of returns (86)	Amount (87)
<b>All returns, total</b>	6,74	15,46	13,55	15,92	2,53	2,20	2,20	4,19	8,50	11,89	3,07	2,62	2,44	5,00				
No adjusted gross income	51,08	41,47	45,18	38,17	12,83	4,38	10,95	3,48	44,56	52,60	18,61	8,84	11,39	3,69				
\$1 under \$5,000	53,65	58,23	81,18	77,18	19,12	31,44	20,32	17,16	56,23	60,85	20,73	39,71	18,82	21,11				
\$5,000 under \$10,000	28,86	31,22	49,99	59,79	14,12	19,04	17,52	19,56	92,82	98,77	14,49	17,66	19,53	20,38				
\$10,000 under \$15,000	24,66	36,48	34,19	53,46	11,12	18,04	13,86	14,62	53,66	54,92	14,61	20,58	15,19	15,79				
\$15,000 under \$20,000	30,45	43,10	43,24	61,15	13,17	21,56	11,52	14,32	37,42	52,90	15,39	23,52	12,24	15,29				
\$20,000 under \$25,000	24,83	36,94	43,02	48,10	11,09	19,40	10,76	14,73	60,26	72,31	12,49	21,40	11,71	15,75				
\$25,000 under \$30,000	24,32	43,53	43,68	57,73	11,20	13,12	17,46	11,73	55,49	58,24	12,50	20,05	11,36	13,28				
\$30,000 under \$40,000	23,63	33,24	44,59	57,25	10,79	13,15	7,30	7,89	25,01	31,19	9,16	15,16	7,87	8,55				
\$40,000 under \$50,000	32,87	52,79	40,17	57,35	7,55	13,61	6,40	7,39	28,67	36,60	8,97	15,47	6,82	7,95				
\$50,000 under \$75,000	19,54	58,35	27,69	33,25	4,52	7,45	4,00	4,52	13,54	19,28	5,05	8,43	4,44	4,93				
\$75,000 under \$100,000	28,99	42,50	44,21	41,41	5,66	7,54	4,90	4,87	27,04	31,06	6,64	8,40	5,69	5,18				
\$100,000 under \$200,000	17,95	33,77	22,72	25,21	6,38	4,25	4,25	4,74	7,34	10,06	4,45	4,68	4,99	5,80				
\$200,000 under \$500,000	25,17	61,87	17,59	23,51	3,52	3,52	7,26	26,56	6,04	9,78	10,19	4,26	9,31	32,32				
\$500,000 under \$1,000,000	12,83	30,60	1,99	1,99	1,28	2,44	1,10	1,25	4,01	6,58	1,88	3,09	1,32	1,43				
\$1,000,000 or more	6,44	16,02	8,56	1,96	0,69	0,76	0,56	0,37	1,94	3,08	0,94	0,90	0,71	0,42				
<b>Taxable returns, total</b>	9,10	16,65	14,40	16,65	2,61	2,28	2,28	5,57	8,74	12,49	3,16	2,87	2,53	6,86				
No adjusted gross income	65,69	89,20	78,84	68,39	13,94	8,54	35,82	9,49	43,98	58,10	27,92	21,14	37,80	10,43				
\$1 under \$5,000	0,00	0,00	0,00	0,00	38,36	47,21	90,32	35,82	0,00	0,00	38,66	50,00	46,94	39,74				
\$5,000 under \$10,000	29,30	33,97	49,99	59,79	16,72	22,68	25,65	28,00	92,40	60,98	19,07	23,92	27,54	32,72				
\$10,000 under \$15,000	25,65	37,21	34,19	53,49	16,26	21,88	16,71	18,37	62,93	59,17	16,98	23,95	27,54	19,88				
\$15,000 under \$20,000	31,23	43,13	43,24	61,15	14,24	25,11	12,51	18,52	37,83	53,12	16,23	26,57	13,32	19,66				
\$20,000 under \$25,000	24,83	36,94	43,68	49,30	11,87	18,91	11,68	17,40	60,34	72,49	13,53	23,88	12,73	18,77				
\$25,000 under \$30,000	24,63	43,54	44,58	57,19	11,60	18,91	10,79	13,43	66,05	69,79	12,94	21,95	11,74	19,17				
\$30,000 under \$40,000	23,63	33,24	44,58	57,19	8,31	14,14	7,54	8,48	25,41	32,09	9,40	16,30	8,31	9,17				
\$40,000 under \$50,000	32,87	52,79	40,17	59,25	7,69	14,00	6,52	7,68	28,68	36,61	9,03	18,33	6,66	8,31				
\$50,000 under \$75,000	19,54	58,35	27,69	33,38	4,54	7,51	4,02	4,60	13,61	19,37	5,07	8,47	4,47	5,01				
\$75,000 under \$100,000	28,98	42,50	44,21	41,41	5,69	7,60	4,93	4,95	27,30	31,21	6,67	8,44	5,72	5,27				
\$100,000 under \$200,000	17,95	33,77	22,73	25,23	4,20	4,10	4,26	4,80	7,36	10,07	4,46	4,68	5,00	5,80				
\$200,000 under \$500,000	25,18	61,71	17,59	25,82	6,39	3,54	7,28	26,74	6,05	9,79	10,26	3,23	7,54	32,59				
\$500,000 under \$1,000,000	12,83	30,30	14,03	11,99	1,28	2,46	1,10	1,27	4,04	6,58	1,88	3,09	1,33	1,45				
\$1,000,000 or more	6,49	16,02	8,56	1,96	0,65	0,77	0,58	0,38	1,95	3,12	0,95	0,91	0,71	0,42				
<b>Nontaxable returns, total</b>	32,00	34,08	39,26	34,42	9,00	8,49	7,23	3,37	33,20	38,77	10,94	11,74	7,70	3,54				

Footnote(s) at end of table.

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued  
(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Estate or trust						Small Business Corporation							
	Total income		Total loss		Net income		Net loss		Total income		Total loss			
	Number returns (84)	Amount (85)	Number returns (86)	Amount (87)	Number returns (88)	Amount (88)	Number returns (89)	Amount (91)	Number returns (92)	Amount (93)	Number returns (94)	Amount (95)	Number returns (96)	Expense deduction Amount (97)
<b>All returns, total</b>	<b>4.91</b>	<b>5.02</b>	<b>14.94</b>	<b>14.38</b>	<b>4.95</b>	<b>5.05</b>	<b>17.06</b>	<b>16.02</b>	<b>5.35</b>	<b>2.43</b>	<b>5.16</b>	<b>3.52</b>	<b>12.13</b>	<b>13.30</b>
No adjusted gross income	27.37	18.65	51.19	31.23	25.34	19.37	56.90	33.47	26.73	10.07	16.39	6.71	35.70	47.18
\$1 under \$5,000	24.32	25.62	55.08	67.66	24.32	25.62	57.08	67.66	40.38	33.40	41.39	37.12	94.03	66.97
\$5,000 under \$10,000	17.12	20.99	46.35	86.85	17.12	21.01	57.78	87.91	25.52	25.91	28.55	31.18	58.88	92.15
\$10,000 under \$15,000	18.71	24.57	99.86	99.95	18.88	24.63	99.86	99.95	33.66	41.01	29.10	36.15	70.90	81.29
\$15,000 under \$20,000	20.02	27.03	63.40	87.33	20.25	27.05	67.32	87.27	27.53	33.65	21.32	23.70	59.07	53.73
\$20,000 under \$25,000	18.22	26.98	56.47	82.16	18.53	27.00	56.48	83.64	25.52	27.76	24.75	32.03	99.05	96.48
\$25,000 under \$30,000	20.70	30.02	65.51	60.92	20.70	30.02	65.51	60.92	19.55	28.02	21.37	23.95	49.30	54.13
\$30,000 under \$40,000	15.10	22.04	45.51	44.07	15.28	22.10	45.69	37.48	16.60	24.81	14.52	15.05	40.97	43.89
\$40,000 under \$50,000	15.90	25.49	52.85	56.97	15.91	25.50	56.45	58.89	15.40	20.71	16.20	15.19	32.40	36.81
\$50,000 under \$75,000	9.67	14.71	24.71	48.13	9.68	14.74	33.91	52.76	9.05	12.67	8.98	11.25	20.34	26.57
\$75,000 under \$100,000	9.85	16.04	28.83	35.54	9.96	16.39	32.74	34.57	15.31	13.58	19.72	11.14	21.84	26.49
\$100,000 under \$200,000	5.97	10.88	14.45	19.25	6.06	10.94	16.63	21.44	11.31	7.32	5.41	6.33	12.26	14.74
\$200,000 under \$500,000	25.28	14.50	9.64	15.31	25.45	14.69	11.55	16.29	3.66	4.92	3.72	4.12	8.43	10.48
\$500,000 under \$1,000,000	2.78	5.98	6.03	10.39	2.82	6.06	7.26	11.95	2.03	2.76	2.22	2.79	4.79	5.83
\$1,000,000 or more	1.21	1.76	2.97	2.78	1.22	1.78	3.77	2.96	0.91	0.64	1.01	0.59	2.12	2.52
<b>Taxable returns, total</b>	<b>5.12</b>	<b>5.23</b>	<b>16.36</b>	<b>13.03</b>	<b>5.16</b>	<b>5.26</b>	<b>18.69</b>	<b>14.86</b>	<b>5.58</b>	<b>2.50</b>	<b>5.66</b>	<b>3.38</b>	<b>12.94</b>	<b>12.52</b>
No adjusted gross income	20.80	12.15	66.49	18.73	20.98	13.22	80.75	19.75	26.07	5.98	25.84	17.53	56.97	51.11
\$1 under \$5,000	30.56	30.70	99.00	82.09	30.56	30.70	99.00	82.09	57.35	47.32	90.21	57.84	0.00	0.00
\$5,000 under \$10,000	19.68	24.43	50.15	87.82	19.68	24.43	57.94	88.07	28.00	33.01	28.00	33.01	70.65	91.40
\$10,000 under \$15,000	20.17	26.23	89.95	99.95	20.38	26.27	89.95	99.95	38.87	48.15	47.94	45.72	58.55	48.12
\$15,000 under \$20,000	21.70	28.63	83.26	71.99	21.70	28.65	83.26	71.99	30.05	41.27	26.84	34.92	63.24	67.90
\$20,000 under \$25,000	18.86	27.23	56.47	82.16	19.20	27.25	56.48	83.64	26.38	28.68	26.16	36.09	99.20	97.04
\$25,000 under \$30,000	20.97	30.12	65.51	60.92	20.97	30.12	65.51	60.92	20.46	29.78	22.97	28.39	57.71	66.94
\$30,000 under \$40,000	15.29	23.07	46.45	48.80	15.47	23.14	46.47	40.58	16.73	25.05	17.08	17.08	44.39	48.40
\$40,000 under \$50,000	15.91	25.49	53.19	70.13	15.91	25.50	56.85	74.52	15.73	21.43	15.60	16.71	32.94	42.55
\$50,000 under \$75,000	9.70	14.74	25.56	51.70	9.70	14.78	36.28	56.87	9.11	12.73	9.17	11.72	20.39	26.77
\$75,000 under \$100,000	9.89	16.15	29.26	37.72	10.02	16.51	33.42	37.14	15.41	13.62	20.15	11.59	21.93	26.51
\$100,000 under \$200,000	5.99	10.91	14.45	19.26	6.06	10.98	16.63	21.46	11.36	7.37	5.44	6.51	12.27	14.76
\$200,000 under \$500,000	25.33	14.56	9.67	15.60	25.50	14.76	11.56	16.70	3.67	4.88	3.74	4.23	6.45	10.52
\$500,000 under \$1,000,000	1.21	1.78	2.98	2.78	1.22	1.80	3.78	2.96	0.91	0.64	1.01	0.60	2.13	2.52
\$1,000,000 or more	18.95	17.77	35.16	30.14	17.48	18.09	39.82	31.50	18.46	10.31	11.20	6.47	33.81	48.44
<b>Nontaxable returns, total</b>														

Footnote(s) at end of table.

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Small Business Corporation — Continued				Farm				Unemployment compensation			
	Number of returns (98)	Amount (99)	Number of returns (100)	Net loss (101)	Amount (102)	Number of returns (103)	Net loss (104)	Amount (105)	Number of returns (106)	Amount (107)	Number of returns (108)	In adjusted gross income Amount (109)
<b>All returns, total</b>	<b>559</b>	<b>2.52</b>	<b>5.39</b>	<b>3.79</b>	<b>5.03</b>	<b>7.56</b>	<b>2.55</b>	<b>3.45</b>	<b>1.92</b>	<b>2.70</b>	<b>2.34</b>	<b>3.08</b>
No adjusted gross income .....	35.31	9.43	17.06	6.85	29.69	22.59	9.36	6.97	25.96	29.46	57.30	44.97
\$1 under \$5,000 .....	40.39	33.93	41.61	37.60	18.95	24.29	16.86	23.32	6.30	7.99	99.99	99.99
\$5,000 under \$10,000 .....	25.49	29.45	28.55	32.53	14.71	21.80	12.76	18.27	5.18	7.15	23.32	31.60
\$10,000 under \$15,000 .....	34.75	41.89	29.14	36.29	16.26	21.47	15.44	18.36	5.60	7.76	9.53	12.96
\$15,000 under \$20,000 .....	27.53	35.13	22.61	24.40	21.25	31.94	11.26	14.24	5.87	8.60	6.60	9.16
\$20,000 under \$25,000 .....	26.40	28.41	26.18	33.20	19.42	29.91	10.99	14.84	5.12	7.13	5.12	6.62
\$25,000 under \$30,000 .....	20.68	28.67	21.84	24.52	18.89	26.79	12.37	16.06	5.49	7.21	5.49	6.88
\$30,000 under \$40,000 .....	17.21	26.23	14.92	15.95	21.53	34.46	11.00	12.89	4.84	6.61	4.84	6.58
\$40,000 under \$50,000 .....	15.77	21.94	16.35	15.44	20.03	31.19	11.82	13.34	7.30	10.08	7.30	10.08
\$50,000 under \$75,000 .....	9.42	13.41	9.28	11.99	13.61	21.26	8.59	9.80	6.78	9.63	6.78	9.63
\$75,000 under \$100,000 .....	11.27	14.65	19.12	11.27	27.18	32.46	13.17	13.26	16.47	20.81	16.47	20.81
\$100,000 under \$200,000 .....	12.34	7.76	5.87	6.74	12.68	22.50	7.76	7.76	15.83	19.22	15.83	19.22
\$200,000 under \$500,000 .....	3.88	5.12	4.15	4.45	10.69	20.09	5.26	6.93	23.27	29.92	23.27	29.92
\$500,000 under \$1,000,000 .....	2.16	2.85	2.90	3.10	3.44	16.48	3.44	3.44	25.71	32.53	25.71	32.53
\$1,000,000 or more .....	0.97	0.86	1.21	0.86	3.65	5.35	1.64	1.22	25.23	22.55	25.23	22.55
<b>Taxable returns, total</b>	<b>578</b>	<b>2.59</b>	<b>5.92</b>	<b>3.75</b>	<b>6.79</b>	<b>9.00</b>	<b>3.42</b>	<b>3.70</b>	<b>2.09</b>	<b>2.96</b>	<b>2.95</b>	<b>3.10</b>
No adjusted gross income .....	18.70	4.44	26.69	18.32	73.87	24.14	24.08	15.32	99.70	99.70	0.00	0.00
\$1 under \$5,000 .....	57.36	48.93	96.04	64.16	57.42	64.38	80.43	8.12	14.95	18.49	99.99	99.99
\$5,000 under \$10,000 .....	20.01	33.22	56.98	44.49	23.38	28.46	21.19	29.41	6.42	8.00	25.24	34.72
\$10,000 under \$15,000 .....	36.87	48.20	47.97	45.79	21.42	27.92	17.93	19.11	5.74	8.00	9.60	13.09
\$15,000 under \$20,000 .....	30.05	41.62	27.82	35.06	24.82	35.82	11.86	15.43	5.93	8.73	6.66	9.27
\$20,000 under \$25,000 .....	27.32	29.37	27.90	37.76	19.87	31.52	11.18	15.33	5.16	7.18	5.16	6.67
\$25,000 under \$30,000 .....	21.76	20.45	23.54	29.20	21.05	30.36	12.47	16.63	5.52	7.25	5.52	7.16
\$30,000 under \$40,000 .....	17.39	26.39	16.08	18.14	21.56	34.64	11.19	13.26	4.85	6.62	4.85	6.60
\$40,000 under \$50,000 .....	16.07	22.37	17.28	17.03	20.03	31.26	11.90	13.46	7.30	10.08	7.30	10.08
\$50,000 under \$75,000 .....	9.47	13.46	9.48	12.53	15.88	21.30	8.69	10.04	6.17	8.86	6.17	8.86
\$75,000 under \$100,000 .....	11.27	14.66	19.67	11.79	27.18	32.46	13.29	13.59	16.72	21.22	16.72	21.22
\$100,000 under \$200,000 .....	13.39	7.79	5.89	6.93	12.68	22.51	7.82	7.82	15.83	19.22	15.83	19.22
\$200,000 under \$500,000 .....	3.88	5.13	4.18	4.58	10.73	20.21	5.28	7.03	24.27	29.92	24.27	29.92
\$500,000 under \$1,000,000 .....	2.17	2.85	2.61	3.16	3.45	16.48	3.45	3.45	32.63	40.60	32.63	40.60
\$1,000,000 or more .....	0.97	0.66	1.22	0.67	3.66	6.00	1.65	1.22	25.23	22.55	25.23	22.55
<b>Nontaxable returns, total</b>	<b>21.14</b>	<b>11.53</b>	<b>11.54</b>	<b>6.62</b>	<b>10.00</b>	<b>15.31</b>	<b>6.33</b>	<b>6.17</b>	<b>5.13</b>	<b>6.60</b>	<b>23.37</b>	<b>29.09</b>

Footnote(s) at end of table.

**Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued**  
 (All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Social Security benefits				Windfall profit tax refunds			Windfall profit tax withheld			Other income					
	Total		Benefits in AGI		Number of returns	Amount		Number of returns	Amount		Net income		Net loss			
	Number of returns	Amount	Number of returns	Amount		(111)	(112)		(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
All returns, total	1.95	2.17	2.66	3.09	13.81	22.08	8.15	2.17	4.55	4.63	3.93	5.05	12.1			
No adjusted gross income	19.88	22.06	96.66	88.41	19.60	24.40	28.32	20.04	17.07	6.57	5.05	23.14				
\$1 under \$5,000	7.66	8.69	70.66	70.67	99.89	72.04	43.86	11.28	19.38	16.28	23.14	27.94				
\$5,000 under \$10,000	5.15	5.68	0.00	0.00	99.08	25.42	63.57	9.47	14.68	18.84	33.85	33.85				
\$10,000 under \$15,000	5.65	6.23	45.85	54.96	70.67	91.13	32.87	9.08	14.68	23.78	33.85	33.85				
\$15,000 under \$20,000	6.80	7.58	95.72	70.72	71.82	95.47	26.11	8.32	16.16	20.20	33.49	33.49				
\$20,000 under \$25,000	6.44	7.17	12.69	18.32	68.36	70.93	25.09	7.01	16.91	26.68	56.44	56.44				
\$25,000 under \$30,000	7.02	8.00	9.00	11.10	64.50	58.90	37.13	7.08	14.96	23.68	40.72	40.72				
\$30,000 under \$40,000	5.36	6.18	5.40	6.27	60.25	80.48	21.79	5.38	10.46	21.75	41.94	41.94				
\$40,000 under \$50,000	6.60	7.60	6.60	7.48	33.40	84.73	17.35	5.97	12.91	21.24	22.40	22.40				
\$50,000 under \$75,000	4.82	5.89	4.82	5.88	17.90	42.92	10.84	3.66	9.56	15.96	41.53	41.53				
\$75,000 under \$100,000	7.67	8.19	7.67	8.19	28.40	45.56	15.05	7.73	14.64	30.70	64.36	64.36				
\$100,000 under \$200,000	8.31	11.66	8.32	11.65	33.50	47.56	10.11	3.44	8.25	23.23	59.79	59.79				
\$200,000 under \$500,000	14.89	28.17	14.89	28.13	51.78	27.87	20.05	12.51	32.98	8.74	7.16	7.16				
\$500,000 under \$1,000,000	2.67	3.14	2.67	3.14	5.34	8.35	2.09	2.08	5.88	5.08	4.69	4.69				
\$1,000,000 or more	1.24	1.68	1.24	1.78	2.04	0.66	0.93	1.03	2.81	2.43	1.20	1.20				
Taxable returns, total	2.08	2.30	2.67	3.10	14.19	22.70	5.81	2.25	4.92	7.50	13.42	13.42				
No adjusted gross income	44.14	47.77	59.50	53.79	37.38	40.05	16.74	23.28	14.29	42.50	48.28	48.28				
\$1 under \$5,000	16.24	17.79	70.68	70.68	0.00	0.00	98.75	9.00	20.75	52.81	76.59	76.59				
\$5,000 under \$10,000	6.06	6.68	0.00	0.00	92.32	92.32	70.48	12.04	20.05	31.49	46.18	46.18				
\$10,000 under \$15,000	5.84	6.43	59.13	65.57	70.67	91.13	32.84	8.61	17.28	22.13	33.86	33.86				
\$15,000 under \$20,000	6.86	7.66	95.72	70.72	73.98	96.21	28.34	8.62	17.28	22.13	33.86	33.86				
\$20,000 under \$25,000	6.48	7.22	12.91	18.59	68.36	70.93	26.49	7.12	17.82	26.95	57.60	57.60				
\$25,000 under \$30,000	7.03	8.03	9.04	11.15	66.55	58.98	38.71	7.12	15.25	25.18	43.14	43.14				
\$30,000 under \$40,000	5.39	6.23	5.43	6.31	60.38	83.12	22.20	5.43	13.58	22.70	42.74	42.74				
\$40,000 under \$50,000	6.60	7.60	6.60	7.48	33.42	84.74	17.35	5.97	12.91	21.24	22.40	22.40				
\$50,000 under \$75,000	4.82	5.80	4.82	5.88	17.91	43.11	10.90	3.67	9.64	16.18	42.26	42.26				
\$75,000 under \$100,000	7.69	8.21	7.69	8.22	28.41	45.58	15.27	7.74	14.66	31.59	71.50	71.50				
\$100,000 under \$200,000	8.31	11.67	8.32	11.66	33.57	47.76	10.13	3.45	8.36	23.74	60.76	60.76				
\$200,000 under \$500,000	14.91	28.20	14.91	28.17	51.85	27.96	20.10	12.62	33.17	8.90	4.69	4.69				
\$500,000 under \$1,000,000	2.68	3.15	2.68	3.15	5.37	8.40	2.10	2.09	5.89	5.13	4.82	4.82				
\$1,000,000 or more	1.24	1.68	1.24	1.79	2.04	0.68	0.93	1.04	2.82	2.44	1.27	1.27				
Nontaxable returns, total	5.94	6.60	30.96	34.44	57.28	24.08	20.94	7.90	10.66	6.86	3.74	3.74				

Footnote(s) at end of table.

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Eliminate(s) at end of table.

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued  
(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Statutory adjustments — Continued											
	Forfeited interest penalty		Alimony paid		Deduction for working married couple		Housing deduction		Disability income exclusion		Other adjustments	
	Number of returns (134)	Amount (135)	Number of returns (136)	Amount (137)	Number of returns (138)	Amount (139)	Number of returns (140)	Amount (141)	Number of returns (142)	Amount (143)	Number of returns (144)	Amount (145)
All returns, total	5,85	14,68	5,36	4,73	0,77	0,82					19,38	22,88
No adjusted gross income	34,01	40,55	37,07	39,87	21,62	16,81					91,21	90,08
\$1 under \$5,000	28,45	36,39	34,25	51,52	14,68	28,44					0,00	0,00
\$5,000 under \$10,000	18,16	22,86	30,33	25,08	5,34	5,20					99,99	99,99
\$10,000 under \$15,000	16,53	18,53	25,53	25,53	4,74	5,20					60,83	70,10
\$15,000 under \$20,000	19,33	40,55	19,30	21,56	3,65	4,28					81,18	75,79
\$20,000 under \$25,000	18,70	25,33	17,72	21,38	2,71	3,20					70,69	70,85
\$25,000 under \$30,000	19,78	56,75	18,58	20,96	2,57	3,01					51,89	59,52
\$30,000 under \$40,000	13,20	25,76	13,20	13,13	2,14	2,35					38,60	50,47
\$40,000 under \$50,000	11,57	24,07	9,12	11,32	1,23	1,46					42,60	45,71
\$50,000 under \$75,000	18,75	43,24	10,21	10,22	3,33	4,00					39,45	52,36
\$75,000 under \$100,000	14,28	20,96	5,83	7,96	2,82	2,82					59,66	64,48
\$100,000 under \$200,000	1,32	21,68	3,94	5,47	8,07	17,04					49,61	62,01
\$200,000 under \$500,000	9,12	5,86	2,10	2,30	1,33	2,51					38,51	41,09
\$500,000 under \$1,000,000	4,67	5,86	2,10	2,30	1,33	2,51					28,72	37,58
\$1,000,000 or more	6,15	15,67	5,57	4,78	0,76	0,83					16,27	10,15
Taxable returns, total	22,39	2,01	40,94	30,88	27,48	25,65					19,45	18,99
No adjusted gross income	44,63	56,25	97,86	93,24	76,26	61,74					0,00	0,00
\$1 under \$5,000	21,31	26,12	37,40	49,94	9,19	11,08					0,00	0,00
\$5,000 under \$10,000	19,97	55,70	24,32	28,09	4,74	5,59					99,99	99,99
\$10,000 under \$15,000	19,33	40,55	19,63	21,93	3,74	4,39					60,83	70,29
\$15,000 under \$20,000	19,85	26,17	18,12	22,16	2,75	3,24					81,18	75,79
\$20,000 under \$25,000	19,76	58,75	19,42	22,32	2,60	3,03					70,69	70,86
\$25,000 under \$30,000	13,45	22,28	14,74	17,04	1,79	2,10					51,87	59,52
\$30,000 under \$40,000	15,39	25,32	13,76	13,36	2,14	2,36					38,60	50,47
\$40,000 under \$50,000	11,67	24,07	9,14	11,40	1,22	1,46					42,60	45,71
\$50,000 under \$75,000	18,80	43,24	10,26	10,26	3,34	4,01					39,45	52,36
\$75,000 under \$100,000	14,35	47,11	6,76	8,11	2,10	2,83					59,66	64,48
\$100,000 under \$200,000	11,62	30,89	5,84	7,28	1,93	17,05					49,61	62,01
\$200,000 under \$500,000	9,18	21,73	3,95	5,51	8,98	2,52					38,51	41,09
\$500,000 under \$1,000,000	4,67	5,86	2,11	2,30	1,13	1,41					28,72	37,58
\$1,000,000 or more	19,04	25,12	18,80	20,86	5,02	6,07					16,27	10,15
Nontaxable returns, total											91,21	90,07

Footnote(s) at end of table

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Excess limited deductions		Unused zero bracket amount		Contributions deduction for nonitemizers		Exemptions		Taxable income		Income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount
	(146)	(147)	(148)	(149)	(150)	(151)	(152)	(153)	(154)	(155)	(156)	(157)
<b>All returns, total</b>	<b>0.53</b>	<b>0.85</b>	<b>6.88</b>	<b>7.15</b>	<b>1.04</b>	<b>1.19</b>	<b>0.31</b>	<b>0.31</b>	<b>0.14</b>	<b>0.23</b>	<b>0.24</b>	<b>0.38</b>
No adjusted gross income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$1 under \$5,000	9.29	15.97	7.89	8.11	3.89	4.63	1.61	1.61	1.54	1.88	55.18	81.77
\$5,000 under \$10,000	4.64	7.06	16.49	17.67	2.53	2.89	1.61	1.61	1.30	1.42	2.71	6.47
\$10,000 under \$15,000	3.55	5.17	33.93	35.30	2.61	2.91	1.75	1.75	1.43	1.49	1.41	1.69
\$15,000 under \$20,000	2.92	3.84	99.99	99.99	2.96	3.29	1.90	1.90	1.61	1.66	1.45	1.72
\$20,000 under \$25,000	2.18	3.02	99.98	99.98	2.92	3.22	1.65	1.65	1.40	1.43	1.52	1.75
\$25,000 under \$30,000	2.03	2.88	0.00	0.00	3.77	4.10	1.76	1.76	1.54	1.57	1.40	1.50
\$30,000 under \$35,000	1.39	1.82	84.83	84.83	4.02	4.38	1.35	1.35	1.19	1.22	1.19	1.64
\$35,000 under \$40,000	1.76	2.07	99.98	99.98	7.25	7.68	1.83	1.83	1.66	1.68	1.22	1.72
\$40,000 under \$45,000	0.89	1.26	89.38	89.38	7.44	7.94	0.99	0.99	0.86	0.89	0.86	0.96
\$45,000 under \$50,000	2.43	2.70	0.00	0.00	27.38	30.08	2.63	2.63	2.43	2.54	2.43	2.88
\$50,000 under \$55,000	1.94	2.38	99.17	99.32	17.83	19.02	2.13	2.13	1.93	2.06	1.93	2.15
\$55,000 under \$60,000	4.83	12.24	89.38	89.38	16.76	17.38	4.86	4.86	4.90	4.38	4.91	5.94
\$60,000 under \$65,000	0.80	1.17	63.21	64.38	18.67	19.09	0.91	0.91	0.80	0.80	0.80	0.84
\$65,000 under \$70,000	0.42	0.38	34.84	38.99	13.61	13.65	0.48	0.48	0.42	0.26	0.42	0.36
\$70,000 under \$75,000	0.54	0.87	6.93	7.21	1.11	1.26	0.38	0.38	0.26	0.24	0.26	0.39
<b>Taxable returns, total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>24.88</b>	<b>24.88</b>	<b>0.00</b>	<b>0.00</b>	<b>59.22</b>	<b>82.58</b>
No adjusted gross income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$1 under \$5,000	33.54	38.30	7.97	8.19	5.85	6.87	2.84	2.84	2.78	2.84	2.78	6.83
\$5,000 under \$10,000	6.75	8.37	16.49	17.67	2.81	3.20	1.83	1.83	1.55	1.61	1.55	1.79
\$10,000 under \$15,000	3.91	5.03	33.93	35.30	2.65	2.91	1.80	1.80	1.47	1.52	1.47	1.64
\$15,000 under \$20,000	3.01	3.82	99.99	99.99	2.98	3.29	1.92	1.92	1.63	1.67	1.63	1.76
\$20,000 under \$25,000	2.21	2.96	99.98	99.98	2.93	3.24	1.67	1.67	1.41	1.44	1.41	1.51
\$25,000 under \$30,000	2.05	2.64	0.00	0.00	3.78	4.12	1.78	1.78	1.55	1.58	1.55	1.95
\$30,000 under \$35,000	1.40	1.80	84.83	84.83	4.02	4.38	1.35	1.35	1.19	1.22	1.19	1.67
\$35,000 under \$40,000	1.76	2.08	99.98	99.98	7.23	7.68	1.83	1.83	1.67	1.68	1.67	1.73
\$40,000 under \$45,000	0.89	1.25	89.38	89.38	7.44	7.94	0.99	0.99	0.86	0.86	0.86	0.95
\$45,000 under \$50,000	2.43	2.70	0.00	0.00	27.38	30.08	2.64	2.64	2.43	2.54	2.43	2.88
\$50,000 under \$55,000	1.94	2.40	99.17	99.32	17.83	19.02	2.13	2.13	1.84	2.06	1.84	2.15
\$55,000 under \$60,000	4.84	12.40	89.38	89.38	16.63	17.38	4.91	4.91	4.91	4.38	4.91	5.94
\$60,000 under \$65,000	0.80	1.19	63.21	64.38	18.67	19.09	0.91	0.91	0.80	0.80	0.80	0.84
\$65,000 under \$70,000	0.42	0.38	34.84	38.99	13.61	13.65	0.49	0.49	0.42	0.26	0.42	0.36
\$70,000 under \$75,000	0.54	0.87	6.93	7.21	1.11	1.26	0.38	0.38	0.26	0.24	0.26	0.39
<b>Non-taxable returns, total</b>	<b>3.78</b>	<b>4.57</b>	<b>57.72</b>	<b>57.95</b>	<b>3.87</b>	<b>4.47</b>	<b>1.50</b>	<b>1.50</b>	<b>1.52</b>	<b>2.50</b>	<b>3.42</b>	<b>8.54</b>

Footnote(s) at end of table.

**Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued**  
(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Tax credits											
	Total		Total		Child care credit		Credit for the elderly and disabled		Residential energy credit		Political contribution credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(158)	(159)	(160)	(161)	(162)	(163)	(164)	(165)	(166)	(167)	(168)	(169)
<b>All returns, total</b>	<b>0.97</b>	<b>2.71</b>	<b>1.18</b>	<b>1.96</b>	<b>1.77</b>	<b>2.22</b>	<b>8.93</b>	<b>11.10</b>	<b>2.82</b>	<b>6.05</b>	<b>1.96</b>	<b>2.19</b>
No adjusted gross income	81.34	52.93	76.24	76.47	0.00	0.00	0.00	0.00	58.98	73.23	78.98	89.70
\$1 under \$5,000	11.19	13.31	17.93	21.01	49.90	52.74	32.13	40.47	70.69	71.82	25.50	29.53
\$5,000 under \$10,000	3.19	4.22	5.45	7.38	7.76	9.36	13.10	16.10	17.16	22.03	11.01	12.14
\$10,000 under \$15,000	4.04	5.30	4.69	6.21	6.11	7.12	15.78	17.68	14.56	19.74	9.43	11.49
\$15,000 under \$20,000	3.87	5.60	4.44	6.52	5.91	7.30	27.20	34.31	10.93	20.42	8.41	10.10
\$20,000 under \$25,000	3.22	5.26	3.63	5.93	4.88	6.23	51.87	56.72	9.38	19.59	6.39	7.67
\$25,000 under \$30,000	3.21	5.71	3.59	5.92	4.86	6.16	0.00	0.00	7.96	17.22	6.63	8.17
\$30,000 under \$40,000	2.47	4.28	2.75	4.58	3.79	4.62	0.00	0.00	5.92	13.83	5.00	6.05
\$40,000 under \$50,000	2.96	6.79	3.33	6.42	4.76	5.92	0.00	0.00	6.83	17.41	5.00	6.67
\$50,000 under \$75,000	1.83	9.57	1.98	3.95	3.20	3.87	0.00	0.00	4.67	10.88	3.01	3.65
\$75,000 under \$100,000	3.77	20.35	3.69	7.67	7.51	9.22	0.00	0.00	9.41	20.76	4.38	4.98
\$100,000 under \$200,000	3.04	18.35	3.72	5.09	6.04	7.26	0.00	0.00	6.40	13.81	4.37	5.24
\$200,000 under \$500,000	6.43	4.53	8.14	5.28	7.31	8.51	0.00	0.00	6.45	12.93	8.86	4.95
\$500,000 under \$1,000,000	0.93	2.39	1.26	5.07	7.83	9.07	0.00	0.00	5.38	13.61	1.30	1.39
\$1,000,000 or more	0.46	0.65	0.62	1.80	4.97	4.98	0.00	0.00	3.28	6.62	0.64	0.62
<b>Taxable returns, total</b>	<b>1.02</b>	<b>2.87</b>	<b>1.21</b>	<b>2.01</b>	<b>1.82</b>	<b>2.29</b>	<b>11.24</b>	<b>13.70</b>	<b>2.87</b>	<b>6.13</b>	<b>1.98</b>	<b>2.20</b>
No adjusted gross income	95.52	66.30	93.69	82.50	0.00	0.00	0.00	0.00	89.38	89.38	96.32	96.32
\$1 under \$5,000	23.80	28.25	29.64	34.78	0.00	0.00	0.00	0.00	76.14	0.00	0.00	36.43
\$5,000 under \$10,000	4.78	6.49	8.10	12.06	15.98	19.11	20.11	24.18	22.00	27.69	32.13	36.43
\$10,000 under \$15,000	4.54	6.10	5.05	6.83	6.78	7.97	16.71	19.07	15.20	19.98	11.71	12.83
\$15,000 under \$20,000	4.03	5.78	4.54	6.62	6.05	7.45	27.20	34.31	11.42	15.99	9.68	11.70
\$20,000 under \$25,000	3.30	4.99	3.68	5.71	4.92	6.22	51.87	56.72	9.81	20.50	8.52	10.20
\$25,000 under \$30,000	3.27	5.30	3.63	5.76	4.90	6.21	0.00	0.00	8.02	17.63	6.69	8.22
\$30,000 under \$40,000	2.90	4.42	2.76	4.43	3.80	4.63	0.00	0.00	5.97	13.53	5.02	6.07
\$40,000 under \$50,000	2.50	7.16	2.76	4.24	4.25	5.94	0.00	0.00	6.85	17.58	5.11	6.67
\$50,000 under \$75,000	1.82	5.34	1.93	3.96	3.20	3.88	0.00	0.00	4.67	10.91	3.01	3.65
\$75,000 under \$100,000	3.78	21.32	3.70	7.70	7.65	9.27	0.00	0.00	9.42	20.78	4.39	4.99
\$100,000 under \$200,000	3.05	18.44	3.72	5.09	6.04	7.26	0.00	0.00	6.40	13.81	4.37	5.24
\$200,000 under \$500,000	6.43	4.53	8.14	5.28	7.31	8.51	0.00	0.00	6.45	12.93	8.86	4.95
\$500,000 under \$1,000,000	0.93	2.40	1.26	5.07	7.83	9.07	0.00	0.00	5.38	13.61	1.30	1.39
\$1,000,000 or more	0.46	0.63	0.62	1.80	4.97	4.98	0.00	0.00	3.28	6.62	0.64	0.62
<b>Nontaxable returns, total</b>	<b>3.42</b>	<b>8.54</b>	<b>5.57</b>	<b>7.87</b>	<b>6.97</b>	<b>8.63</b>	<b>14.77</b>	<b>18.91</b>	<b>14.96</b>	<b>2.135</b>	<b>17.06</b>	<b>19.11</b>

Footnote(s) at end of table.



**Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued**  
 (All figures are estimates based on samples — money amounts are in thousands of dollars)

Tax credits — Continued												
Nonpersonal credits												
Size of adjusted gross income	Total			Foreign tax credit		Total	Business credits			Alcohol fuel credit		
	Number of returns	Amount	Number of returns	Amount	Investment credit		Jobs credit					
							Number of returns	Amount				
	(170)	(171)	(172)	(173)	(174)	(175)	(176)	(177)	(178)	(179)	(180)	(181)
<b>All returns, total</b>	<b>1,80</b>	<b>4.51</b>	<b>2.54</b>	<b>29.99</b>	<b>1.78</b>	<b>2.15</b>	<b>1.65</b>	<b>3.91</b>	<b>13.93</b>	<b>13.96</b>	<b>51.26</b>	<b>59.02</b>
No adjusted gross income	81.37	53.37	0.00	0.00	81.38	54.58	7.69	19.14	44.29	38.20	39.44	0.39
\$1 under \$5,000	21.44	25.97	99.99	99.99	21.61	26.00	10.45	29.00	0.00	0.00	0.00	0.00
\$5,000 under \$10,000	9.30	12.95	53.96	72.99	9.71	13.42	8.13	14.47	92.32	92.32	0.00	0.00
\$10,000 under \$15,000	7.42	10.07	39.97	47.55	7.67	10.15	7.44	13.71	70.68	92.23	0.00	0.00
\$15,000 under \$20,000	7.10	10.47	40.84	54.25	7.23	10.03	7.07	12.26	99.95	99.95	99.90	0.00
\$20,000 under \$25,000	6.46	10.02	40.79	53.39	6.49	10.26	6.51	22.94	99.69	99.62	0.00	0.00
\$25,000 under \$30,000	6.31	10.38	35.63	73.40	6.29	10.62	6.27	12.37	96.68	87.49	0.00	0.00
\$30,000 under \$35,000	5.01	8.01	21.71	49.27	4.98	8.07	4.97	7.54	39.51	45.44	99.95	99.95
\$35,000 under \$40,000	5.53	12.28	36.09	66.85	5.45	12.65	5.39	10.69	47.62	58.37	70.65	70.65
\$40,000 under \$45,000	3.87	14.21	25.52	56.20	3.24	6.31	3.21	6.93	29.10	39.80	0.00	0.00
\$45,000 under \$50,000	6.01	23.26	37.31	92.66	5.41	8.89	5.31	10.72	29.94	40.90	95.95	93.43
\$50,000 under \$75,000	4.53	19.37	36.33	72.28	3.49	4.65	3.48	6.06	14.36	35.52	70.16	96.84
\$75,000 under \$100,000	8.60	4.62	55.07	58.95	7.67	4.36	7.54	4.67	11.11	33.28	33.87	26.13
\$100,000 under \$200,000	1.10	2.41	0.25	0.01	1.13	2.55	1.11	3.19	5.79	10.00	18.71	53.59
\$200,000 under \$500,000	0.50	0.65	0.10	0.06	0.54	0.80	0.53	0.93	1.86	3.96	6.77	0.26
\$500,000 or more	1.68	4.79	3.65	34.98	1.87	2.17	1.86	2.15	15.26	15.22	33.07	45.57
<b>Taxable returns, total</b>	<b>95.52</b>	<b>66.98</b>	<b>0.00</b>	<b>0.00</b>	<b>95.54</b>	<b>68.94</b>	<b>42.56</b>	<b>13.92</b>	<b>37.04</b>	<b>6.22</b>	<b>0.00</b>	<b>0.00</b>
No adjusted gross income	42.39	44.69	99.99	99.99	44.50	45.30	38.14	33.11	0.00	0.00	0.00	0.00
\$1 under \$5,000	13.58	19.87	70.18	88.91	14.26	20.97	14.33	21.00	92.32	92.32	0.00	0.00
\$5,000 under \$10,000	9.56	13.10	48.88	59.22	9.73	12.91	9.67	13.82	70.68	82.23	0.00	0.00
\$10,000 under \$15,000	7.94	11.70	43.35	60.03	8.14	11.62	8.04	11.47	0.00	0.00	0.00	0.00
\$15,000 under \$20,000	6.94	9.82	43.73	63.47	6.97	9.76	7.01	9.10	99.76	99.97	0.00	0.00
\$20,000 under \$25,000	6.66	10.23	35.63	73.40	6.62	10.05	6.65	10.03	99.77	98.77	0.00	0.00
\$25,000 under \$30,000	5.21	8.27	22.58	48.13	5.18	8.46	5.19	7.92	51.36	59.73	0.00	0.00
\$30,000 under \$35,000	5.63	13.50	23.59	82.53	5.55	13.96	5.52	9.76	49.14	60.41	0.00	0.00
\$35,000 under \$40,000	3.85	8.22	27.50	62.53	3.26	6.40	3.24	7.01	28.11	39.95	0.00	0.00
\$40,000 under \$45,000	6.05	24.57	37.31	92.66	5.44	8.46	5.37	8.33	30.27	41.61	95.95	93.43
\$45,000 under \$50,000	4.54	19.47	36.34	72.31	3.50	4.56	3.49	6.08	14.49	35.37	70.16	96.84
\$50,000 under \$75,000	8.60	4.66	55.23	76.10	7.67	4.36	7.56	4.69	11.15	33.28	34.00	26.13
\$75,000 under \$100,000	1.10	2.42	0.25	0.01	1.13	2.55	1.11	3.20	5.79	10.00	19.47	53.59
\$100,000 under \$200,000	0.50	0.66	0.10	0.06	0.54	0.80	0.53	0.93	1.87	3.96	6.77	0.26
\$200,000 or more	6.01	14.00	35.14	55.02	6.17	8.28	4.03	9.24	34.03	33.54	74.76	84.65
<b>Nontaxable returns, total</b>	<b>6.91</b>	<b>14.00</b>	<b>35.14</b>	<b>55.02</b>	<b>6.17</b>	<b>8.28</b>	<b>4.03</b>	<b>9.24</b>	<b>34.03</b>	<b>33.54</b>	<b>74.76</b>	<b>84.65</b>

Footnote(s) at end of table.

**Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued**  
 (All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Tax credits — Continued						Income tax after personal credits		Income tax after credits		Alternative minimum tax preferences	
	Nonpersonal credits			Other tax credits			Earned income credit used to offset income tax before credits		Number of returns		Amount	
	Research and experimentation credit		Amount	Number of returns		Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount		(184)	(185)		(186)	(187)	(188)	(189)	(190)	(191)
	(182)	(183)	(184)	(185)	(186)	(187)	(188)	(189)	(190)	(191)	(192)	(193)
<b>All returns, total</b>	<b>20.43</b>	<b>16.30</b>	<b>10.95</b>	<b>9.74</b>	<b>4.01</b>	<b>4.99</b>	<b>0.25</b>	<b>0.38</b>	<b>0.26</b>	<b>0.38</b>	<b>0.26</b>	<b>0.38</b>
No adjusted gross income	0.00	0.00	0.00	0.00	0.00	0.00	55.19	81.81	59.24	85.18	13.67	19.65
\$1 under \$5,000	0.00	0.00	0.00	0.00	18.84	21.03	2.73	6.53	2.78	6.88	24.94	27.67
\$5,000 under \$10,000	0.00	0.00	0.00	0.00	43.85	43.85	1.45	1.62	1.55	1.62	23.86	27.60
\$10,000 under \$15,000	0.00	0.00	0.00	0.00	32.82	32.82	1.45	1.62	1.55	1.62	15.74	22.60
\$15,000 under \$20,000	0.00	0.00	0.00	0.00	53.22	53.22	1.62	1.77	1.63	1.78	16.24	19.21
\$20,000 under \$25,000	0.00	0.00	0.00	0.00	47.70	47.70	1.40	1.52	1.41	1.53	11.96	26.78
\$25,000 under \$30,000	99.65	99.65	34.63	0.00	0.00	0.00	1.34	1.95	1.59	1.68	12.94	22.07
\$30,000 under \$35,000	99.65	99.65	32.89	0.00	0.00	0.00	1.34	1.95	1.59	1.68	12.94	22.07
\$35,000 under \$40,000	99.65	99.65	32.89	0.00	0.00	0.00	1.34	1.95	1.59	1.68	12.94	22.07
\$40,000 under \$45,000	95.00	74.97	32.13	33.56	0.00	0.00	1.68	1.72	1.67	1.74	7.11	14.49
\$45,000 under \$50,000	47.05	60.18	19.87	30.64	0.00	0.00	0.86	0.97	0.86	0.95	3.89	7.33
\$50,000 under \$75,000	76.96	76.96	43.47	0.00	0.00	0.00	2.43	2.68	2.44	2.68	5.23	7.41
\$75,000 under \$100,000	46.02	32.89	25.17	18.23	0.00	0.00	4.91	4.39	4.92	4.95	7.08	9.54
\$100,000 under \$125,000	21.82	38.88	10.01	18.23	0.00	0.00	0.80	0.84	0.80	0.86	1.05	1.78
\$125,000 under \$500,000	14.82	18.88	6.46	9.67	0.00	0.00	0.42	0.26	0.42	0.26	0.52	0.43
\$500,000 under \$1,000,000	2.55	2.03	2.92	5.04	0.00	0.00	0.26	0.38	0.26	0.38	2.30	2.67
\$1,000,000 or more	20.43	16.30	11.90	9.92	6.15	7.55	0.26	0.38	0.26	0.38	2.30	2.67
<b>Taxable returns, total</b>	<b>20.43</b>	<b>16.30</b>	<b>11.90</b>	<b>9.92</b>	<b>6.15</b>	<b>7.55</b>	<b>0.26</b>	<b>0.38</b>	<b>0.26</b>	<b>0.38</b>	<b>2.30</b>	<b>2.67</b>
No adjusted gross income	0.00	0.00	0.00	0.00	0.00	0.00	59.22	82.61	59.24	85.18	24.44	29.20
\$1 under \$5,000	0.00	0.00	0.00	0.00	99.97	99.97	2.78	6.65	2.78	6.66	46.08	40.82
\$5,000 under \$10,000	0.00	0.00	0.00	0.00	58.96	58.96	1.55	1.80	1.55	1.83	33.71	46.89
\$10,000 under \$15,000	0.00	0.00	0.00	0.00	52.28	52.28	1.47	1.66	1.47	1.67	24.21	27.55
\$15,000 under \$20,000	0.00	0.00	0.00	0.00	32.13	32.13	1.63	1.77	1.63	1.78	17.22	19.89
\$20,000 under \$25,000	0.00	0.00	0.00	0.00	40.85	40.85	1.41	1.52	1.41	1.53	12.65	28.30
\$25,000 under \$30,000	99.95	99.95	36.96	39.00	0.00	0.00	1.55	1.66	1.55	1.67	13.09	23.34
\$30,000 under \$35,000	0.00	0.00	0.00	0.00	35.91	35.91	1.19	1.28	1.19	1.28	8.51	13.33
\$35,000 under \$40,000	0.00	0.00	0.00	0.00	32.97	32.97	1.67	1.73	1.67	1.74	7.20	14.59
\$40,000 under \$45,000	95.00	74.97	32.97	32.97	0.00	0.00	0.86	0.95	0.86	0.95	3.90	7.36
\$45,000 under \$50,000	47.05	60.18	20.56	32.80	0.00	0.00	0.86	0.95	0.86	0.95	3.90	7.36
\$50,000 under \$75,000	76.96	76.96	25.72	40.13	0.00	0.00	2.43	2.69	2.44	2.66	5.26	7.46
\$75,000 under \$100,000	46.02	32.89	15.24	30.99	0.00	0.00	4.91	4.39	4.92	4.95	7.08	9.54
\$100,000 under \$125,000	27.97	32.05	10.03	18.31	0.00	0.00	0.80	0.84	0.80	0.86	1.05	1.78
\$125,000 under \$500,000	14.82	18.88	6.47	9.67	0.00	0.00	0.42	0.26	0.42	0.26	0.52	0.43
\$500,000 under \$1,000,000	2.55	2.03	2.92	5.04	0.00	0.00	0.26	0.38	0.26	0.38	2.30	2.67
\$1,000,000 or more	20.43	16.30	11.90	9.92	6.15	7.55	0.26	0.38	0.26	0.38	2.30	2.67
<b>Nontaxable returns, total</b>	<b>0.00</b>	<b>0.00</b>	<b>27.83</b>	<b>34.52</b>	<b>5.38</b>	<b>6.72</b>	<b>4.08</b>	<b>11.61</b>	<b>0.00</b>	<b>0.00</b>	<b>9.72</b>	<b>6.34</b>

Footnote(s) at end of table.

**Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued**  
 (All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Alternative minimum tax preferences for returns with alternative minimum tax		Alternative minimum tax		Total income tax		Self-employment tax		Penalty tax on individual retirement arrangements		Earned income credit used to offset all other taxes	
	Number of returns (194)	Amount (195)	Number of returns (196)	Amount (197)	Number of returns (198)	Amount (199)	Number of returns (200)	Amount (201)	Number of returns (202)	Amount (203)	Number of returns (204)	Amount (205)
<b>All returns, total</b>	<b>5,24</b>	<b>4.15</b>	<b>5.18</b>	<b>4.67</b>	<b>0.26</b>	<b>0.38</b>	<b>1.00</b>	<b>1.38</b>	<b>9.96</b>	<b>12.26</b>	<b>5.39</b>	<b>5.92</b>
No adjusted gross income	24.54	29.22	24.54	33.21	30.83	30.97	10.22	9.77	44.40	36.56	18.29	17.46
\$1 under \$5,000	46.08	40.82	46.08	41.81	2.78	6.58	4.56	6.64	57.70	67.49	9.06	10.10
\$5,000 under \$10,000	61.42	49.21	61.42	51.10	1.55	1.83	3.84	4.56	62.12	66.92	7.52	8.28
\$10,000 under \$15,000	38.77	36.20	38.77	40.72	1.47	1.67	4.16	5.13	39.54	47.45	0.00	0.00
\$15,000 under \$20,000	33.86	27.44	33.86	30.26	1.63	1.78	4.20	5.33	33.31	39.57	0.00	0.00
\$20,000 under \$25,000	43.28	41.99	43.28	48.32	1.41	1.53	3.75	4.95	31.92	35.96	0.00	0.00
\$25,000 under \$30,000	39.72	37.76	39.72	34.39	1.55	1.67	3.98	5.44	29.28	35.07	0.00	0.00
\$30,000 under \$40,000	20.63	18.71	19.86	18.22	1.19	1.28	3.27	4.72	20.86	28.85	0.00	0.00
\$40,000 under \$50,000	22.57	24.37	19.01	25.61	1.68	1.74	4.16	5.26	25.51	28.59	0.00	0.00
\$50,000 under \$75,000	6.41	9.81	8.09	10.10	0.86	0.95	3.02	4.12	17.52	34.30	0.00	0.00
\$75,000 under \$100,000	9.30	10.54	8.95	9.76	2.43	2.63	4.38	5.12	26.31	41.47	0.00	0.00
\$100,000 under \$200,000	5.83	5.82	5.69	5.80	1.93	2.02	2.72	3.34	30.88	55.09	0.00	0.00
\$200,000 under \$500,000	24.23	14.64	24.00	16.66	4.88	4.41	12.03	5.40	34.04	55.12	0.00	0.00
\$500,000 under \$1,000,000	2.32	2.66	2.31	2.88	0.79	0.84	2.12	2.61	22.91	12.34	0.00	0.00
\$1,000,000 or more	1.13	0.62	1.13	0.73	0.42	0.26	1.06	1.25	12.44	3.15	0.00	0.00
<b>Taxable returns, total</b>	<b>5.24</b>	<b>4.15</b>	<b>5.18</b>	<b>4.67</b>	<b>0.26</b>	<b>0.38</b>	<b>1.19</b>	<b>1.52</b>	<b>10.55</b>	<b>13.40</b>	<b>97.57</b>	<b>35.06</b>
No adjusted gross income	24.54	29.22	24.54	33.21	30.83	30.97	47.27	24.90	0.00	0.00	30.80	31.09
\$1 under \$5,000	46.08	40.82	46.08	41.81	2.78	6.58	10.66	12.29	0.00	0.00	0.00	0.00
\$5,000 under \$10,000	61.42	49.21	61.42	51.10	1.55	1.83	5.50	6.48	70.70	90.08	0.00	0.00
\$10,000 under \$15,000	38.77	36.20	38.77	40.72	1.47	1.67	4.59	5.55	49.98	70.30	0.00	75.65
\$15,000 under \$20,000	33.86	27.44	33.86	30.26	1.63	1.78	4.39	5.60	36.19	45.53	0.00	0.00
\$20,000 under \$25,000	43.28	41.99	43.28	48.32	1.41	1.53	3.89	5.17	35.01	41.28	0.00	0.00
\$25,000 under \$30,000	39.72	37.76	39.72	34.39	1.55	1.67	3.92	5.50	29.02	35.15	0.00	0.00
\$30,000 under \$40,000	20.63	18.71	19.86	18.22	1.19	1.28	3.32	4.85	20.86	29.65	0.00	0.00
\$40,000 under \$50,000	22.57	24.37	19.01	25.61	1.68	1.74	4.19	5.32	25.67	29.56	0.00	0.00
\$50,000 under \$75,000	6.41	9.81	8.09	10.10	0.86	0.95	3.04	4.16	17.52	34.30	0.00	0.00
\$75,000 under \$100,000	9.30	10.54	8.95	9.76	2.43	2.63	4.40	5.14	26.31	41.47	0.00	0.00
\$100,000 under \$200,000	5.83	5.82	5.69	5.80	1.93	2.02	2.75	3.35	31.51	56.60	0.00	0.00
\$200,000 under \$500,000	24.23	14.64	24.00	16.66	4.88	4.41	12.03	5.41	34.26	56.40	0.00	0.00
\$500,000 under \$1,000,000	2.32	2.66	2.31	2.88	0.79	0.84	2.12	2.61	22.91	12.34	0.00	0.00
\$1,000,000 or more	1.13	0.62	1.13	0.73	0.42	0.26	1.09	1.25	12.44	3.15	0.00	0.00
<b>Nontaxable returns, total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.97</b>	<b>4.15</b>	<b>29.87</b>	<b>25.50</b>	<b>5.40</b>	<b>5.92</b>

Footnote(s) at end of table.

Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Total tax liability		Taxpayments										Windfall profit tax overpayment		All other taxpayments <sup>1</sup>	
	Number of returns	Amount	Total		Income tax withheld		Estimated tax payments		Number of returns	Amount	Number of returns	Amount				
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount								
	(206)	(207)	(208)	(209)	(210)	(211)	(212)	(213)	(214)	(215)	(216)	(217)				
All returns, total	0.25	0.37	0.16	0.40	0.22	0.44	1.36	1.23	10.36	15.90	2.18	3.96				
No adjusted gross income	9.07	23.16	6.41	5.79	8.28	6.42	11.79	9.32	45.03	29.60	11.35	7.39				
\$1 under \$5,000	2.48	5.77	1.51	2.53	1.54	2.26	8.45	10.73	99.86	81.72	10.34	36.34				
\$5,000 under \$10,000	1.49	1.76	1.42	1.69	1.51	1.78	4.99	6.73	65.85	84.46	9.45	16.97				
\$10,000 under \$15,000	1.46	1.62	1.48	1.65	1.59	1.78	4.26	4.91	35.30	37.8	12.04	18.14				
\$15,000 under \$20,000	1.62	1.73	1.63	1.75	1.73	1.87	4.40	5.28	57.61	87.42	11.28	21.80				
\$20,000 under \$25,000	1.40	1.50	1.41	1.54	1.48	1.61	4.21	5.71	55.42	52.23	10.00	16.78				
\$25,000 under \$30,000	1.54	1.64	1.54	1.64	1.60	1.72	4.91	5.80	52.10	58.45	10.67	18.46				
\$30,000 under \$40,000	1.19	1.27	1.19	1.24	1.24	1.32	4.06	4.88	31.00	57.60	7.51	13.31				
\$40,000 under \$50,000	1.66	1.71	1.67	1.69	1.73	1.78	4.52	5.53	28.71	45.93	6.04	11.34				
\$50,000 under \$75,000	0.85	0.98	0.86	0.96	0.90	0.96	2.66	3.79	23.23	39.51	3.39	10.73				
\$75,000 under \$100,000	2.42	2.59	2.43	2.56	2.55	2.90	4.38	5.41	21.24	37.66	5.74	9.91				
\$100,000 under \$200,000	1.93	2.00	1.94	1.92	2.01	1.87	3.36	4.34	27.44	46.76	4.16	6.41				
\$200,000 under \$500,000	4.88	4.38	4.90	6.68	5.16	10.15	6.89	3.39	6.66	15.19	11.72	21.16				
\$500,000 under \$1,000,000	0.79	0.84	0.80	0.94	0.95	1.42	1.11	1.50	4.00	5.91	1.43	2.17				
\$1,000,000 or more	0.42	0.25	0.42	0.29	0.53	0.72	0.52	0.41	1.87	2.00	0.68	0.45				
Taxable returns, total	0.26	0.36	0.29	0.41	0.33	0.45	1.43	1.25	10.73	17.52	2.40	4.07				
No adjusted gross income	30.83	30.44	37.84	9.08	46.81	13.70	25.36	19.82	44.36	61.04	17.89	7.67				
\$1 under \$5,000	2.78	6.97	3.18	4.53	3.26	3.70	14.53	17.90	0.00	0.00	36.04	77.10				
\$5,000 under \$10,000	1.58	1.60	1.58	1.69	1.59	1.99	4.53	6.59	98.54	71.53	16.09	27.91				
\$10,000 under \$15,000	1.47	1.64	1.52	1.60	1.62	1.86	4.42	5.11	35.30	3.78	15.10	21.01				
\$15,000 under \$20,000	1.63	1.74	1.65	1.77	1.74	1.86	4.50	5.41	57.67	90.53	12.08	24.07				
\$20,000 under \$25,000	1.41	1.51	1.42	1.53	1.49	1.62	4.29	5.33	60.25	57.09	10.50	17.19				
\$25,000 under \$30,000	1.55	1.61	1.55	1.61	1.61	1.73	4.99	5.90	52.34	58.78	11.29	20.37				
\$30,000 under \$40,000	1.19	1.27	1.20	1.27	1.24	1.32	4.11	4.94	31.00	57.60	7.00	13.54				
\$40,000 under \$50,000	1.66	1.71	1.67	1.70	1.73	1.78	4.54	5.53	30.92	46.30	6.10	11.45				
\$50,000 under \$75,000	0.86	0.95	0.86	0.96	0.90	0.96	2.67	3.60	23.39	40.13	3.40	10.79				
\$75,000 under \$100,000	2.43	2.59	2.44	2.56	2.58	2.91	4.38	5.42	21.25	37.66	5.75	9.94				
\$100,000 under \$200,000	1.93	2.00	1.94	1.92	2.01	1.87	3.37	4.35	27.49	46.89	4.17	6.42				
\$200,000 under \$500,000	4.88	4.39	4.91	6.69	5.17	10.15	6.90	3.39	6.69	15.27	11.73	21.17				
\$500,000 under \$1,000,000	0.79	0.85	0.80	0.94	0.95	1.43	1.11	1.50	4.01	5.94	1.43	2.18				
\$1,000,000 or more	0.42	0.25	0.42	0.29	0.53	0.72	0.52	0.41	1.88	2.00	0.68	0.45				
Non-taxable returns, total	2.96	4.64	1.42	2.61	1.49	2.74	5.19	8.06	37.23	30.46	5.49	9.09				

Footnote(s) at end of table.

**Table 1.4CV — Coefficient of Variation for Sources of Income and Adjustments, by Size of Adjusted Gross Income — Continued**  
 (All figures are estimates based on samples — money amounts are in thousands of dollars)

(All figures are estimates based on samples — money amounts are in thousands of dollars)																
Size of adjusted gross income	Earned income credit, refundable portion			Advance earned income credit payments			Overpayment					Tax due at time of filing			Predetermined estimated tax penalty	
	Number of returns	Amount	(218)	Number of returns	Amount	(221)	Total		Refunded		Credited to 1985 estimated tax		Number of returns	Amount	Number of returns	Amount
							Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
All returns, total	2,96	3,38		59,69	37,49		0,29	0,75	0,31	0,73	2,60	4,52	0,99	1,12	3,14	4,14
No adjusted gross income	33,00	39,25		41,51	36,68		6,77	6,78	7,03	7,24	17,21	12,58	12,32	33,49	25,33	23,96
\$1 under \$5,000	4,53	5,09		99,99	99,99		1,54	2,30	1,55	2,31	11,99	17,85	4,11	6,75	24,09	28,41
\$5,000 under \$10,000	4,07	4,67		99,99	99,99		1,54	2,11	1,56	2,13	9,70	13,00	3,13	4,17	10,88	12,13
\$10,000 under \$15,000	0,00	0,00		0,00	0,00		1,68	2,39	1,72	2,42	7,86	11,43	3,34	4,60	9,36	12,78
\$15,000 under \$20,000	0,00	0,00		0,00	0,00		1,87	2,51	1,93	2,56	7,88	10,68	3,58	4,79	9,41	10,94
\$20,000 under \$25,000	0,00	0,00		0,00	0,00		1,64	2,54	1,68	2,47	8,17	12,88	3,31	4,99	8,93	10,60
\$25,000 under \$30,000	0,00	0,00		0,00	0,00		1,79	2,45	1,82	2,46	10,07	13,13	3,56	5,49	9,83	12,91
\$30,000 under \$35,000	0,00	0,00		0,00	0,00		1,42	1,90	1,45	1,91	7,50	10,29	2,87	4,39	8,12	11,66
\$35,000 under \$40,000	0,00	0,00		0,00	0,00		2,00	2,41	2,04	2,44	9,21	10,67	3,30	5,15	9,64	11,95
\$40,000 under \$45,000	0,00	0,00		75,54	73,70		2,00	2,35	1,23	1,83	5,81	13,42	2,05	3,58	6,54	8,59
\$45,000 under \$50,000	0,00	0,00		0,00	0,00		1,20	2,35	1,23	1,83	5,81	13,42	2,05	3,58	6,54	8,59
\$50,000 under \$55,000	0,00	0,00		0,00	0,00		3,37	4,17	3,62	4,63	7,95	8,30	3,70	5,75	11,26	11,90
\$55,000 under \$60,000	0,00	0,00		99,70	99,70		3,08	3,08	3,77	3,83	3,83	4,90	2,92	3,75	5,38	7,25
\$60,000 under \$65,000	0,00	0,00		83,21	83,11		11,26	18,75	15,25	25,81	13,83	27,18	1,56	2,28	4,50	26,30
\$65,000 under \$70,000	0,00	0,00		0,00	0,00		2,96	2,96	2,58	3,98	1,99	2,67	1,17	1,67	3,71	5,45
\$70,000 or more	0,00	0,00		21,56	33,77		0,80	0,67	1,52	1,31	0,91	0,69	0,65	0,54	2,40	6,34
Taxable returns, total	0,00	0,00		66,62	39,29		0,42	0,81	0,44	0,78	2,78	4,76	1,04	1,14	3,31	4,28
No adjusted gross income	0,00	0,00		49,28	53,07		25,53	18,23	33,94	23,07	25,54	11,55	35,86	40,71	88,69	67,79
\$1 under \$5,000	0,00	0,00		0,00	0,00		0,39	3,94	3,41	3,93	22,17	40,02	5,20	7,17	34,50	34,73
\$5,000 under \$10,000	0,00	0,00		0,00	0,00		1,94	2,42	1,87	2,43	10,48	17,30	3,42	4,56	13,42	15,04
\$10,000 under \$15,000	0,00	0,00		0,00	0,00		1,72	2,31	1,76	2,33	8,32	11,94	3,44	4,77	10,01	13,86
\$15,000 under \$20,000	0,00	0,00		0,00	0,00		1,89	2,54	1,94	2,58	8,14	11,14	3,63	4,88	9,87	11,61
\$20,000 under \$25,000	0,00	0,00		0,00	0,00		1,66	2,37	1,69	2,34	8,41	13,04	3,34	5,03	9,18	10,98
\$25,000 under \$30,000	0,00	0,00		0,00	0,00		1,80	2,45	1,83	2,45	10,28	13,68	3,60	5,57	10,11	13,27
\$30,000 under \$35,000	0,00	0,00		0,00	0,00		1,43	1,91	1,45	1,91	7,64	10,50	2,88	4,41	9,22	11,80
\$35,000 under \$40,000	0,00	0,00		0,00	0,00		2,01	2,42	2,04	2,45	9,29	10,80	3,31	5,16	9,68	12,01
\$40,000 under \$45,000	0,00	0,00		75,54	73,70		2,01	2,42	2,04	2,45	9,29	10,80	3,31	5,16	9,68	12,01
\$45,000 under \$50,000	0,00	0,00		0,00	0,00		1,19	2,36	1,22	1,83	5,84	13,52	2,05	3,58	6,67	8,61
\$50,000 under \$55,000	0,00	0,00		0,00	0,00		3,39	4,20	3,64	4,67	7,89	8,33	3,70	5,75	11,27	11,93
\$55,000 under \$60,000	0,00	0,00		99,70	99,70		3,09	3,09	3,79	3,85	3,85	4,92	2,92	3,75	5,38	7,26
\$60,000 under \$65,000	0,00	0,00		93,08	93,34		11,30	18,84	15,33	25,98	13,87	27,23	1,56	2,28	4,50	26,30
\$65,000 under \$70,000	0,00	0,00		63,11	63,11		2,36	2,36	2,00	2,98	1,99	2,67	1,17	1,67	3,71	5,45
\$70,000 or more	0,00	0,00		21,56	33,77		0,80	0,67	1,53	1,32	0,91	0,69	0,65	0,54	2,41	6,34
Nontaxable returns, total	2,96	3,38		70,88	75,27		1,44	2,49	1,46	2,49	7,82	10,04	3,96	6,55	10,04	10,31

<sup>1</sup>Consists of excess social security tax withheld, payment with request for extension of filing time, credit for tax on certain gasoline, fuel and oil, credit from regulated investment companies, and other taxpayments.

Table 1.5 — Form 1040EZ Returns: Sources of Income and Tax Items, by Size of Adjusted Gross Income

[All figures are estimates based on samples — money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Interest received		Contributions deduction for nonitemizers	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>All returns, total</b> .....	<b>16,473,565</b>	<b>123,169,852</b>	<b>16,425,841</b>	<b>122,738,839</b>	<b>5,456,138</b>	<b>431,013</b>	<b>4,265,151</b>	<b>183,246</b>
Under \$5,000 .....	7,465,104	18,158,388	7,417,380	18,004,119	2,087,996	154,269	1,073,823	38,304
\$5,000 under \$10,000 .....	4,327,169	31,993,235	4,327,169	31,901,732	1,368,142	91,503	1,384,057	59,228
\$10,000 under \$15,000 .....	2,632,866	32,350,066	2,632,866	32,269,355	1,018,139	80,712	910,766	41,036
\$15,000 under \$20,000 .....	1,256,788	21,488,470	1,256,788	21,431,394	568,734	57,076	513,060	24,519
\$20,000 under \$25,000 .....	541,772	12,049,496	541,772	12,019,078	282,013	30,419	254,804	13,285
\$25,000 under \$30,000 .....	188,013	5,060,765	188,013	5,048,363	98,953	12,401	106,375	5,650
\$30,000 under \$40,000 .....	59,373	1,960,264	59,373	1,955,630	32,161	4,634	**22,266	**1,225
\$40,000 or more .....	*2,480	*109,167	*2,480	*109,167	—	—	—	—
<b>Taxable returns, total</b> .....	<b>11,303,261</b>	<b>114,409,253</b>	<b>11,303,261</b>	<b>114,071,620</b>	<b>4,107,885</b>	<b>337,633</b>	<b>3,744,143</b>	<b>166,996</b>
Under \$5,000 .....	2,294,800	9,397,789	2,294,800	9,336,900	739,743	60,890	552,815	22,053
\$5,000 under \$10,000 .....	4,327,169	31,993,235	4,327,169	31,901,732	1,368,142	91,503	1,384,057	59,228
\$10,000 under \$15,000 .....	2,632,866	32,350,066	2,632,866	32,269,355	1,018,139	80,712	910,766	41,036
\$15,000 under \$20,000 .....	1,256,788	21,488,470	1,256,788	21,431,394	568,734	57,076	513,060	24,519
\$20,000 under \$25,000 .....	541,772	12,049,496	541,772	12,019,078	282,013	30,419	254,804	13,285
\$25,000 under \$30,000 .....	188,013	5,060,765	188,013	5,048,363	98,953	12,401	106,375	5,650
\$30,000 under \$40,000 .....	59,373	1,960,264	59,373	1,955,630	32,161	4,634	**22,266	**1,225
\$40,000 or more .....	*2,480	*109,167	*2,480	*109,167	—	—	—	—
<b>Nontaxable returns, total</b> .....	<b>5,170,304</b>	<b>8,760,598</b>	<b>5,122,580</b>	<b>8,667,219</b>	<b>1,348,253</b>	<b>93,379</b>	<b>521,008</b>	<b>16,251</b>

Size of adjusted gross income	Taxable income		Income tax withheld		Overpayment refunded		Tax due at time of filing	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
<b>All returns, total</b> .....	<b>15,093,493</b>	<b>107,102,648</b>	<b>15,996,303</b>	<b>15,610,362</b>	<b>15,462,147</b>	<b>3,783,489</b>	<b>685,298</b>	<b>143,633</b>
Under \$5,000 .....	6,085,032	11,244,588	7,039,555	1,339,967	6,967,966	1,150,748	171,018	11,065
\$5,000 under \$10,000 .....	4,327,169	27,606,838	4,279,438	3,333,881	4,112,398	1,117,674	214,771	53,152
\$10,000 under \$15,000 .....	2,632,866	29,676,164	2,628,889	4,149,984	2,489,691	771,673	143,175	38,777
\$15,000 under \$20,000 .....	1,256,788	20,207,162	1,256,788	3,228,255	1,157,359	412,990	99,429	18,840
\$20,000 under \$25,000 .....	541,772	11,494,440	541,772	2,120,808	509,611	222,839	32,161	11,803
\$25,000 under \$30,000 .....	188,013	4,867,102	188,013	992,760	175,645	87,160	*12,368	*2,802
\$30,000 under \$40,000 .....	59,373	1,899,666	59,373	418,956	47,003	19,679	*12,370	*4,572
\$40,000 or more .....	*2,480	*106,687	*2,475	*25,750	*2,474	*725	*6	*2,623
<b>Taxable returns, total</b> .....	<b>11,303,261</b>	<b>102,938,997</b>	<b>11,148,142</b>	<b>15,019,724</b>	<b>10,613,986</b>	<b>3,192,851</b>	<b>685,298</b>	<b>143,633</b>
Under \$5,000 .....	2,294,800	7,080,936	2,191,394	749,329	2,119,805	560,110	171,018	11,065
\$5,000 under \$10,000 .....	4,327,169	27,606,838	4,279,438	3,333,881	4,112,398	1,117,674	214,771	53,152
\$10,000 under \$15,000 .....	2,632,866	29,676,164	2,628,889	4,149,984	2,489,691	771,673	143,175	38,777
\$15,000 under \$20,000 .....	1,256,788	20,207,162	1,256,788	3,228,255	1,157,359	412,990	99,429	18,840
\$20,000 under \$25,000 .....	541,772	11,494,440	541,772	2,120,808	509,611	222,839	32,161	11,803
\$25,000 under \$30,000 .....	188,013	4,867,102	188,013	992,760	175,645	87,160	*12,368	*2,802
\$30,000 under \$40,000 .....	59,373	1,899,666	59,373	418,956	47,003	19,679	*12,370	*4,572
\$40,000 or more .....	*2,480	*106,687	*2,475	*25,750	*2,474	*725	*6	*2,623
<b>Nontaxable returns, total</b> .....	<b>3,790,232</b>	<b>4,163,651</b>	<b>4,848,161</b>	<b>590,638</b>	<b>4,848,161</b>	<b>590,638</b>	—	—

\*Estimate should be used with caution because of the small number of sample returns on which it is based.

\*\*Data combined to avoid disclosure of information for specific taxpayers.

NOTE: Detail may not add to total because of rounding.

**Table 1.6 — Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income**

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income	Salaries and wages		Interest received		Dividends in AGI		Unemployment compensation in AGI	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>All returns, total</b> .....	<b>18,431,641</b>	<b>234,604,284</b>	<b>18,145,283</b>	<b>231,656,861</b>	<b>6,432,347</b>	<b>5,364,215</b>	<b>624,566</b>	<b>375,038</b>	<b>917,738</b>	<b>942,205</b>
Under \$5,000.....	3,643,078	10,301,502	3,472,057	9,445,614	934,629	837,917	123,291	56,180	*3,977	*5,369
\$5,000 under \$10,000.....	4,669,185	34,937,933	4,565,780	33,670,701	1,260,757	1,410,752	143,178	106,526	*31,817	*12,564
\$10,000 under \$15,000.....	3,869,764	47,623,458	3,861,810	46,990,961	1,224,960	952,670	103,409	28,170	202,838	139,445
\$15,000 under \$20,000.....	2,782,828	48,363,297	2,778,850	47,922,629	1,203,644	825,638	102,871	59,988	276,801	236,358
\$20,000 under \$25,000.....	1,612,945	36,142,112	1,612,945	36,124,404	766,890	462,592	59,374	36,628	222,649	258,387
\$25,000 under \$30,000.....	1,016,740	27,751,297	1,016,740	27,872,029	541,761	388,497	44,531	11,367	94,009	139,323
\$30,000 under \$40,000.....	712,462	23,979,219	712,462	24,109,496	410,654	375,697	37,106	68,265	64,323	109,322
\$40,000 or more.....	124,639	5,505,466	124,639	5,521,028	89,052	110,451	*10,806	*6,913	21,324	41,438
<b>Taxable returns, total</b> .....	<b>13,563,606</b>	<b>213,443,063</b>	<b>13,428,383</b>	<b>211,120,553</b>	<b>5,628,958</b>	<b>4,702,169</b>	<b>529,115</b>	<b>324,541</b>	<b>913,761</b>	<b>940,197</b>
Under \$5,000.....	644,294	2,654,321	612,477	2,308,146	318,166	350,052	43,749	18,995	*3,977	*5,369
\$5,000 under \$10,000.....	2,935,154	22,993,612	2,843,680	21,856,673	1,081,785	1,237,327	127,269	93,215	*27,840	*10,556
\$10,000 under \$15,000.....	3,742,498	46,183,154	3,734,544	45,558,550	1,217,006	951,914	103,409	29,170	202,838	139,445
\$15,000 under \$20,000.....	2,774,874	48,233,881	2,770,896	47,790,226	1,203,644	825,638	102,871	59,988	276,801	236,358
\$20,000 under \$25,000.....	1,612,945	36,142,112	1,612,945	36,124,404	766,890	462,592	59,374	36,628	222,649	258,387
\$25,000 under \$30,000.....	1,016,740	27,751,297	1,016,740	27,872,029	541,761	388,497	44,531	11,367	94,009	139,323
\$30,000 under \$40,000.....	712,462	23,979,219	712,462	24,109,496	410,654	375,697	37,106	68,265	64,323	109,322
\$40,000 or more.....	124,639	5,505,466	124,639	5,521,028	89,052	110,451	*10,806	*6,913	21,324	41,438
<b>Nontaxable returns, total</b> .....	<b>4,868,035</b>	<b>21,161,222</b>	<b>4,718,900</b>	<b>20,536,309</b>	<b>803,389</b>	<b>662,046</b>	<b>95,451</b>	<b>50,496</b>	<b>*3,977</b>	<b>*2,008</b>

Size of adjusted gross income	Statutory adjustments						Contributions deduction for nonitemizers		Zero bracket amount	
	Total		Payments to an IRA		Deduction for working married couple		Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
<b>All returns, total</b> .....	<b>4,337,454</b>	<b>3,734,034</b>	<b>1,042,516</b>	<b>1,631,204</b>	<b>3,517,501</b>	<b>2,102,831</b>	<b>6,542,686</b>	<b>314,945</b>	<b>17,266,323</b>	<b>44,383,319</b>
Under \$5,000.....	63,638	43,578	*23,865	*40,253	39,773	3,325	505,092	18,219	2,537,417	3,773,248
\$5,000 under \$10,000.....	528,969	262,611	147,160	183,790	385,786	78,821	1,471,539	65,639	4,609,528	11,287,723
\$10,000 under \$15,000.....	803,388	488,788	214,764	302,461	608,509	186,327	1,598,802	80,286	3,869,764	10,467,365
\$15,000 under \$20,000.....	934,946	681,315	217,935	323,534	741,846	357,782	1,235,998	59,225	2,782,828	7,987,920
\$20,000 under \$25,000.....	826,262	739,898	153,374	227,912	722,364	511,986	764,414	38,720	1,612,945	4,919,240
\$25,000 under \$30,000.....	591,243	659,919	131,108	249,250	507,136	410,669	484,868	26,598	1,016,740	3,215,969
\$30,000 under \$40,000.....	499,720	683,560	123,691	234,438	440,348	449,122	418,073	22,509	712,462	2,321,688
\$40,000 or more.....	89,288	174,364	30,619	69,565	71,739	104,799	63,900	3,748	124,639	410,167
<b>Taxable returns, total</b> .....	<b>4,055,077</b>	<b>3,644,396</b>	<b>1,018,652</b>	<b>1,593,817</b>	<b>3,258,988</b>	<b>2,050,580</b>	<b>5,767,142</b>	<b>282,328</b>	<b>13,563,606</b>	<b>37,763,189</b>
Under \$5,000.....	*15,910	*28,241	*15,910	*28,241	—	—	198,852	6,737	644,294	1,458,013
\$5,000 under \$10,000.....	330,113	204,159	131,251	158,416	202,839	45,743	1,057,913	47,793	2,935,154	7,343,850
\$10,000 under \$15,000.....	771,572	475,927	214,764	302,461	576,693	173,465	1,543,124	76,997	3,742,498	10,129,012
\$15,000 under \$20,000.....	930,969	678,329	217,935	323,534	737,869	354,795	1,235,998	59,225	2,774,874	7,965,251
\$20,000 under \$25,000.....	826,262	739,898	153,374	227,912	722,364	511,986	764,414	38,720	1,612,945	4,919,240
\$25,000 under \$30,000.....	591,243	659,919	131,108	249,250	507,136	410,669	484,868	26,598	1,016,740	3,215,969
\$30,000 under \$40,000.....	499,720	683,560	123,691	234,438	440,348	449,122	418,073	22,509	712,462	2,321,688
\$40,000 or more.....	89,288	174,364	30,619	69,565	71,739	104,799	63,900	3,748	124,639	410,167
<b>Nontaxable returns, total</b> .....	<b>282,377</b>	<b>89,638</b>	<b>*23,864</b>	<b>*37,387</b>	<b>258,513</b>	<b>52,251</b>	<b>775,544</b>	<b>32,617</b>	<b>3,702,717</b>	<b>6,620,130</b>

Footnote(s) at end of table.

**Table 1.6 — Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income — Continued**

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Exemptions		Taxable income		Child care credit		Political contributions credit		Earned income credit used to offset income tax before credits	
	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
<b>All returns, total.....</b>	<b>47,715,803</b>	<b>47,715,803</b>	<b>17,266,323</b>	<b>188,041,996</b>	<b>1,966,685</b>	<b>772,402</b>	<b>569,855</b>	<b>27,565</b>	<b>1,559,050</b>	<b>206,500</b>
Under \$5,000.....	7,377,642	7,377,642	2,537,417	4,302,337	*7,954	*449	*35,793	*1,285	71,588	4,108
\$5,000 under \$10,000.....	11,533,748	11,533,748	4,609,528	23,410,309	457,369	121,724	115,339	4,765	1,487,462	202,392
\$10,000 under \$15,000.....	10,539,450	10,539,450	3,869,764	37,003,722	524,977	240,300	115,334	4,733	—	—
\$15,000 under \$20,000.....	7,656,292	7,656,292	2,782,828	40,647,780	433,416	199,423	153,605	8,047	—	—
\$20,000 under \$25,000.....	4,754,733	4,754,733	1,612,945	31,348,659	267,176	98,129	71,741	3,716	—	—
\$25,000 under \$30,000.....	3,183,805	3,183,805	1,016,740	24,540,893	165,749	64,915	34,634	1,954	—	—
\$30,000 under \$40,000.....	2,300,668	2,300,668	712,462	21,656,042	106,378	43,895	37,107	2,511	—	—
\$40,000 or more.....	369,465	369,465	124,639	5,132,253	*5,666	*3,568	*6,302	*556	—	—
<b>Taxable returns, total.....</b>	<b>34,129,851</b>	<b>34,129,851</b>	<b>13,563,606</b>	<b>179,030,884</b>	<b>1,503,362</b>	<b>617,538</b>	<b>542,013</b>	<b>26,364</b>	<b>664,193</b>	<b>89,366</b>
Under \$5,000.....	703,952	703,952	644,294	1,943,632	—	—	*27,839	*1,058	—	—
\$5,000 under \$10,000.....	5,325,427	5,325,427	2,935,154	17,620,392	103,403	27,954	95,451	3,790	664,193	89,366
\$10,000 under \$15,000.....	9,883,233	9,883,233	3,742,498	36,222,924	429,528	187,282	115,334	4,733	—	—
\$15,000 under \$20,000.....	7,608,568	7,608,568	2,774,874	40,566,088	425,462	191,795	153,605	8,047	—	—
\$20,000 under \$25,000.....	4,754,733	4,754,733	1,612,945	31,348,659	267,176	98,129	71,741	3,716	—	—
\$25,000 under \$30,000.....	3,183,805	3,183,805	1,016,740	24,540,893	165,749	64,915	34,634	1,954	—	—
\$30,000 under \$40,000.....	2,300,668	2,300,668	712,462	21,656,042	106,378	43,895	37,107	2,511	—	—
\$40,000 or more.....	369,465	369,465	124,639	5,132,253	*5,666	*3,568	*6,302	*556	—	—
<b>Nontaxable returns, total.....</b>	<b>13,585,952</b>	<b>13,585,952</b>	<b>3,702,717</b>	<b>9,011,113</b>	<b>463,323</b>	<b>154,865</b>	<b>*27,842</b>	<b>*1,201</b>	<b>894,857</b>	<b>117,135</b>

Size of adjusted gross income	Income tax after credits		Taxpayments				Overpayment refunded		Tax due at time of filing	
	Number of returns	Amount	Total		Income tax withheld		Number of returns	Amount	Number of returns	Amount
			Number of returns	Amount	Number of returns	Amount				
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
<b>All returns, total.....</b>	<b>13,563,606</b>	<b>21,419,236</b>	<b>17,621,799</b>	<b>28,232,818</b>	<b>17,621,799</b>	<b>28,232,818</b>	<b>16,373,681</b>	<b>8,232,920</b>	<b>1,761,173</b>	<b>543,146</b>
Under \$5,000.....	644,294	52,896	3,177,747	619,745	3,177,747	619,745	3,257,293	994,004	139,197	7,159
\$5,000 under \$10,000.....	2,935,154	1,150,881	4,382,829	2,864,051	4,382,829	2,864,051	4,267,494	2,255,239	365,898	75,872
\$10,000 under \$15,000.....	3,742,498	3,298,312	3,822,038	4,924,179	3,822,038	4,924,179	3,515,800	1,696,656	342,033	70,789
\$15,000 under \$20,000.....	2,774,874	4,593,720	2,774,874	5,917,363	2,774,874	5,917,363	2,493,556	1,394,304	289,272	70,661
\$20,000 under \$25,000.....	1,612,945	4,079,497	1,610,471	4,869,381	1,610,471	4,869,381	1,424,933	860,197	185,537	70,312
\$25,000 under \$30,000.....	1,016,740	3,581,919	1,016,740	4,123,916	1,016,740	4,123,916	828,734	599,141	188,006	57,144
\$30,000 under \$40,000.....	712,462	3,605,642	712,462	3,870,046	712,462	3,870,046	512,076	379,031	200,366	114,627
\$40,000 or more.....	124,639	1,056,369	124,638	1,044,137	124,638	1,044,137	73,795	64,349	50,844	76,581
<b>Taxable returns, total.....</b>	<b>13,563,606</b>	<b>21,419,236</b>	<b>13,254,893</b>	<b>26,868,040</b>	<b>13,254,893</b>	<b>26,868,040</b>	<b>11,788,027</b>	<b>5,991,949</b>	<b>1,761,173</b>	<b>543,146</b>
Under \$5,000.....	644,294	52,896	548,845	174,156	548,845	174,156	505,097	128,419	139,197	7,159
\$5,000 under \$10,000.....	2,935,154	1,150,881	2,772,091	2,047,928	2,772,091	2,047,928	2,561,302	972,919	365,898	75,872
\$10,000 under \$15,000.....	3,742,498	3,298,312	3,702,726	4,826,335	3,702,726	4,826,335	3,396,488	1,598,812	342,033	70,789
\$15,000 under \$20,000.....	2,774,874	4,593,720	2,766,920	5,912,141	2,766,920	5,912,141	2,485,602	1,389,082	289,272	70,661
\$20,000 under \$25,000.....	1,612,945	4,079,497	1,610,471	4,869,381	1,610,471	4,869,381	1,424,933	860,197	185,537	70,312
\$25,000 under \$30,000.....	1,016,740	3,581,919	1,016,740	4,123,916	1,016,740	4,123,916	828,734	599,141	188,006	57,144
\$30,000 under \$40,000.....	712,462	3,605,642	712,462	3,870,046	712,462	3,870,046	512,076	379,031	200,366	114,627
\$40,000 or more.....	124,639	1,056,369	124,638	1,044,137	124,638	1,044,137	73,795	64,349	50,844	76,581
<b>Nontaxable returns, total.....</b>	<b>—</b>	<b>—</b>	<b>4,366,906</b>	<b>1,364,779</b>	<b>4,366,906</b>	<b>1,364,779</b>	<b>4,585,654</b>	<b>2,240,970</b>	<b>—</b>	<b>—</b>

\* Estimate should be used with caution because of the small number of sample returns on which it is based.  
NOTE: Detail may not add to total because of rounding.



**Table 2.1 — Returns With Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items by Size of Adjusted Gross Income**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income	Salaries and wages		Interest received		Dividends in AGI		Business or Profession net income less loss		State income tax refunds	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total.....	38,203,092	1,439,739,884	33,430,919	1,189,485,580	31,969,770	105,501,492	9,219,787	39,951,281	6,596,464	58,716,248	16,585,085	6,693,541
Under \$5,000 .....	709,740	2,151,942	285,321	1,216,480	616,755	1,292,559	244,711	270,400	139,391	- 47,413	54,688	18,172
\$5,000 under \$10,000.....	1,647,429	12,589,196	886,233	7,432,400	1,310,105	3,285,389	405,454	720,169	349,296	902,128	401,391	114,014
\$10,000 under \$15,000.....	2,660,557	33,443,611	1,905,874	23,497,418	1,943,891	5,091,262	493,656	1,069,017	497,283	1,913,534	795,670	195,359
\$15,000 under \$20,000.....	3,649,698	64,114,376	3,025,706	50,364,492	2,711,097	7,461,509	691,709	1,388,264	642,927	2,723,543	1,324,553	338,962
\$20,000 under \$25,000.....	4,182,232	94,513,163	3,742,036	80,580,162	3,176,690	6,995,958	698,957	1,549,749	737,677	3,867,589	1,703,784	500,915
\$25,000 under \$30,000.....	4,771,338	131,124,292	4,469,901	118,831,390	3,773,634	6,190,073	670,486	1,183,217	760,801	4,642,864	2,221,443	626,764
\$30,000 under \$35,000.....	4,520,163	146,861,350	4,283,417	135,721,772	3,719,462	7,069,494	830,508	1,507,805	689,099	3,585,607	2,279,811	718,282
\$35,000 under \$40,000.....	4,316,851	161,498,260	4,080,948	149,097,194	3,795,285	8,039,097	836,238	1,890,380	625,784	3,934,140	2,164,839	663,613
\$40,000 under \$45,000.....	3,066,385	130,061,297	2,888,704	119,585,950	2,760,577	6,041,098	734,304	1,672,487	479,923	3,532,946	1,593,321	596,343
\$45,000 under \$50,000.....	2,270,082	107,365,621	2,117,291	97,105,684	2,079,356	5,789,634	611,414	1,672,510	371,880	3,759,435	1,130,200	451,896
\$50,000 under \$55,000.....	1,577,534	82,634,218	1,497,403	75,419,767	1,475,634	4,423,149	473,299	1,190,265	259,728	2,838,576	793,060	356,454
\$55,000 under \$60,000.....	1,087,166	62,331,174	984,228	53,997,041	1,017,396	4,535,287	434,368	1,633,155	182,355	2,673,098	514,706	257,916
\$60,000 under \$75,000.....	1,742,173	115,611,984	1,571,294	95,557,919	1,649,081	9,174,091	797,915	3,690,010	356,267	6,906,838	795,960	493,310
\$75,000 under \$100,000.....	1,012,677	86,239,996	863,402	64,576,462	974,170	8,156,675	586,913	4,029,774	233,140	6,133,688	401,083	362,995
\$100,000 under \$200,000.....	748,036	98,246,390	623,480	66,644,371	729,039	9,710,274	513,394	6,153,479	196,686	7,208,461	307,217	499,548
\$200,000 under \$500,000.....	197,310	56,856,985	159,681	33,570,755	194,221	6,747,058	158,493	4,685,861	59,934	2,444,722	85,258	268,003
\$500,000 under \$1,000,000.....	28,967	19,561,629	23,870	8,485,952	28,707	2,050,804	24,723	1,930,634	9,188	669,537	11,710	76,549
\$1,000,000 or more.....	14,754	34,535,401	12,130	7,800,370	14,670	3,448,525	13,245	3,714,107	5,105	1,026,956	6,391	154,424
Total taxable returns.....	36,295,795	1,416,656,647	32,353,219	1,171,696,566	30,408,668	100,366,160	8,774,053	39,001,362	5,887,275	55,517,854	16,055,596	6,455,323
Total nontaxable returns.....	1,907,297	23,083,237	1,077,700	17,789,014	1,561,102	5,135,332	445,734	949,918	709,189	3,198,394	529,489	238,218

Size of adjusted gross income	Farm net income less loss		Sales of capital assets net gain less loss		Sales of property other than capital assets net gain less loss		Pensions and annuities in AGI		Rent net income less loss		Royalty net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total.....	1,151,318	- 4,577,093	8,608,758	45,474,572	1,011,670	1,470,579	5,557,705	45,294,488	5,861,656	- 13,567,565	608,813	5,272,795
Under \$5,000 .....	43,499	- 231,686	141,352	182,862	18,300	- 8,863	57,400	166,767	102,222	- 330,306	19,444	46,416
\$5,000 under \$10,000.....	85,394	- 120,735	325,571	274,213	49,432	26,545	428,554	1,725,419	290,643	- 694,954	6,893	17,460
\$10,000 under \$15,000.....	79,772	- 316,350	490,475	598,770	73,857	- 65,615	669,695	3,791,733	438,794	- 705,181	29,950	76,935
\$15,000 under \$20,000.....	116,281	- 423,835	648,089	685,470	83,520	97,021	668,278	4,707,411	643,628	- 1,005,991	51,465	197,526
\$20,000 under \$25,000.....	132,047	- 273,103	643,091	626,797	70,597	15,064	563,711	4,327,672	562,851	- 1,155,514	60,994	151,377
\$25,000 under \$30,000.....	128,889	- 269,953	668,722	563,518	87,784	79,006	501,448	3,792,183	532,696	- 1,168,070	42,792	187,203
\$30,000 under \$35,000.....	90,294	- 373,792	784,607	503,811	83,352	31,834	492,462	3,866,231	515,609	- 1,230,936	56,799	118,310
\$35,000 under \$40,000.....	90,315	- 157,146	793,754	964,451	85,476	123,683	491,768	4,116,248	522,660	- 1,366,367	37,496	46,852
\$40,000 under \$45,000.....	73,814	- 172,295	675,775	924,077	51,928	91,858	392,997	3,709,305	445,450	- 1,084,149	38,584	189,397
\$45,000 under \$50,000.....	60,778	- 163,028	569,727	1,034,434	60,267	100,171	299,958	2,998,283	349,903	- 867,248	29,810	116,476
\$50,000 under \$55,000.....	42,204	- 170,023	446,851	803,792	38,117	33,429	217,289	2,230,491	284,829	- 580,183	32,337	129,823
\$55,000 under \$60,000.....	32,254	- 4,877	383,292	847,337	41,409	106,097	175,124	1,631,992	199,930	- 704,211	23,734	89,280
\$60,000 under \$75,000.....	78,253	- 354,968	747,962	2,871,978	76,963	192,846	281,125	3,380,783	417,424	- 1,196,568	56,981	348,804
\$75,000 under \$100,000.....	39,815	- 317,408	566,739	3,311,271	61,214	- 3,025	167,472	2,052,409	317,141	- 784,455	43,288	493,992
\$100,000 under \$200,000.....	44,644	- 511,872	520,286	6,581,106	80,770	361,175	108,604	1,743,779	298,465	- 905,208	51,172	1,325,611
\$200,000 under \$500,000.....	14,165	- 325,061	162,391	7,329,401	37,968	91,668	35,990	838,330	95,483	63,771	20,373	819,853
\$500,000 under \$1,000,000.....	3,116	- 184,057	26,086	4,739,569	6,521	53,767	3,866	126,932	15,813	78,901	4,168	403,945
\$1,000,000 or more.....	1,784	- 206,905	13,988	12,631,714	4,195	143,916	1,944	88,880	8,115	69,104	2,533	513,435
Total taxable returns.....	977,270	- 3,742,667	8,108,495	44,616,835	879,166	1,491,095	5,160,642	43,332,247	5,355,418	- 11,410,217	574,200	5,119,476
Total nontaxable returns.....	174,048	- 834,426	500,263	857,736	132,504	- 20,516	397,063	1,962,241	506,238	- 2,157,349	34,613	153,320

Size of adjusted gross income	Partnership net income less loss		Farm net rental income less loss		Estate or trust net income less loss		Small Business Corporation net income less loss		Unemployment compensation in AGI		Other net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Total.....	3,419,420	- 896,070	221,511	889,111	732,967	5,831,498	815,534	8,507,052	2,516,749	3,726,483	3,328,397	4,041,664
Under \$5,000 .....	63,117	- 192,848	* 678	* 2,882	18,550	- 26,876	10,917	- 103,613	—	—	50,595	85,514
\$5,000 under \$10,000.....	80,167	- 122,045	* 13,210	* 44,726	70,807	200,820	40,550	- 207,747	* 13,639	* 3,814	114,514	- 277,459
\$10,000 under \$15,000.....	159,350	- 96,241	* 19,225	* 38,331	64,420	276,806	32,690	- 189,577	102,081	79,249	190,215	- 490,930
\$15,000 under \$20,000.....	142,399	- 207,619	27,501	21,078	49,338	216,855	43,776	- 185,119	233,162	256,967	262,446	- 64,125
\$20,000 under \$25,000.....	204,687	- 267,703	25,522	113,118	43,678	207,812	28,764	21,775	414,062	588,131	301,498	286,672
\$25,000 under \$30,000.....	223,248	- 3,473	30,451	46,423	42,228	191,232	68,044	50,411	481,677	739,350	346,726	204,166
\$30,000 under \$35,000.....	234,740	- 123,386	* 13,514	* 32,640	52,320	232,392	70,812	27,157	407,950	670,946	341,579	325,369
\$35,000 under \$40,000.....	239,297	103,373	* 13,476	* 49	36,148	324,268	57,151	87,811	357,486	573,416	349,686	141,794
\$40,000 under \$45,000.....	223,834	- 147,799	* 2,716	* 3,950	36,087	280,914	57,728	171,197	186,398	300,110	286,403	493,336
\$45,000 under \$50,000.....	215,007	- 52,602	13,848	34,322	35,763	217,936	56,586	66,064	126,171	206,466	202,830	275,055
\$50,000 under \$55,000.....	181,420	30,752	8,061	4,901	32,712	214,414	27,877	- 22,371	76,076	112,110	173,635	172,855
\$55,000 under \$60,000.....	153,347	251,330	11,707	31,624	33,673	252,731	33,767	42,778	45,039	69,198	115,089	- 15,546
\$60,000 under \$75,000.....	364,258	- 426,350	19,183	285,199	62,698	465,795	74,836	389,322	47,090	77,974	227,692	410,747
\$75,000 under \$100,000.....	352,299	958,833	8,723	41,193	56,748	413,629	70,					

**Table 2.1—Returns With Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items by Size of Adjusted Gross Income—Continued**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Total statutory adjustments		Itemized deductions										Taxes paid deduction	
	Number of returns	Amount	Total	Medical and dental expense deduction								Total		
				Total		Prescription medicine and drug expenses		Medical, dental, insurance and transportation expenses		Nondeductible amounts (5 percent of AGI) <sup>1</sup>				
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	
<b>Total</b> .....	<b>24,223,222</b>	<b>70,051,148</b>	<b>358,876,015</b>	<b>10,675,247</b>	<b>21,450,276</b>	<b>572,846</b>	<b>157,695</b>	<b>10,674,134</b>	<b>34,607,300</b>	<b>10,675,247</b>	<b>13,280,474</b>	<b>37,902,348</b>	<b>115,245,288</b>	
Under \$5,000 .....	78,274	190,408	2,628,831	261,726	680,839	6,968	547	261,726	722,558	261,726	42,253	567,127	347,014	
\$5,000 under \$10,000 .....	393,397	831,616	8,852,576	1,174,237	3,133,092	21,154	4,310	1,174,237	3,575,556	1,174,237	446,540	1,571,317	1,521,241	
\$10,000 under \$15,000 .....	860,770	1,560,722	14,660,744	1,546,098	3,364,509	86,936	29,086	1,546,098	4,296,165	1,546,098	959,093	2,637,278	3,251,210	
\$15,000 under \$20,000 .....	1,448,216	2,637,696	20,792,960	1,682,177	3,020,197	70,960	25,919	1,661,069	4,460,756	1,682,177	1,463,603	3,635,517	5,447,614	
\$20,000 under \$25,000 .....	2,196,541	3,928,027	26,252,144	1,523,782	2,239,126	82,335	14,765	1,523,782	3,929,343	1,523,782	1,702,432	4,176,007	7,616,374	
\$25,000 under \$30,000 .....	2,870,634	5,351,016	33,761,818	1,314,340	1,909,633	71,796	16,863	1,314,340	3,690,000	1,314,340	1,793,771	4,760,333	10,405,504	
\$30,000 under \$35,000 .....	3,165,043	6,662,506	35,103,685	999,496	1,507,086	71,999	21,545	999,496	3,098,013	999,496	1,606,218	4,514,106	11,439,858	
\$35,000 under \$40,000 .....	3,378,207	8,141,724	37,590,305	800,228	1,639,215	39,286	13,041	800,228	3,116,464	800,228	1,489,459	4,314,377	12,327,917	
\$40,000 under \$45,000 .....	2,499,191	6,856,781	28,917,821	479,112	873,635	43,431	8,795	479,112	1,881,670	479,112	1,013,082	3,057,856	10,119,515	
\$45,000 under \$50,000 .....	1,924,885	5,999,788	23,990,605	275,468	545,521	22,420	5,290	275,468	1,191,842	275,468	648,910	2,267,607	8,365,578	
\$50,000 under \$55,000 .....	1,369,460	4,992,014	18,577,879	179,437	357,673	13,162	4,734	179,437	823,343	179,437	467,799	1,573,930	6,435,997	
\$55,000 under \$60,000 .....	927,166	3,796,205	14,521,589	141,087	389,889	14,716	4,106	141,087	791,279	141,087	403,213	1,086,489	5,088,136	
\$60,000 under \$75,000 .....	1,501,026	7,503,083	26,473,427	180,413	804,523	12,542	3,245	160,413	1,398,605	180,413	595,604	1,741,811	9,273,245	
\$75,000 under \$100,000 .....	827,492	5,016,077	20,031,947	75,491	474,028	5,756	2,692	75,491	791,991	75,491	319,531	1,009,570	6,992,399	
\$100,000 under \$200,000 .....	600,645	4,767,267	22,525,887	35,406	319,716	8,425	2,166	35,406	541,451	35,406	222,310	748,035	7,931,993	
\$200,000 under \$500,000 .....	151,397	1,373,210	13,385,384	6,112	166,936	782	467	6,112	247,595	6,112	80,812	197,292	4,874,709	
\$500,000 under \$1,000,000 .....	21,070	265,679	3,993,889	528	19,217	135	80	528	36,342	528	17,138	28,961	1,463,362	
\$1,000,000 or more .....	9,808	177,329	6,814,523	109	5,442	43	43	109	14,127	109	8,706	14,735	2,343,623	
<b>Total taxable returns</b> .....	<b>23,531,758</b>	<b>68,155,206</b>	<b>338,465,906</b>	<b>9,349,450</b>	<b>16,258,234</b>	<b>523,345</b>	<b>141,847</b>	<b>9,348,337</b>	<b>28,745,539</b>	<b>9,349,450</b>	<b>12,595,619</b>	<b>36,084,957</b>	<b>112,278,413</b>	
<b>Total nontaxable returns</b> .....	<b>691,464</b>	<b>1,895,942</b>	<b>20,410,109</b>	<b>1,325,797</b>	<b>5,192,042</b>	<b>49,501</b>	<b>15,848</b>	<b>1,325,797</b>	<b>5,861,762</b>	<b>1,325,797</b>	<b>684,855</b>	<b>1,817,391</b>	<b>2,966,875</b>	

Size of adjusted gross income	Itemized deductions—Continued											
	Taxes paid deduction—Continued											
	State and local income taxes		Real estate taxes		General sales taxes		Sales taxes on motor vehicles		Personal property taxes		Other taxes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
<b>Total</b> .....	<b>30,947,100</b>	<b>59,279,565</b>	<b>31,044,060</b>	<b>32,734,226</b>	<b>36,203,824</b>	<b>14,612,905</b>	<b>11,272,307</b>	<b>4,856,556</b>	<b>10,375,439</b>	<b>1,829,780</b>	<b>8,481,579</b>	<b>1,932,255</b>
Under \$5,000 .....	203,614	51,335	251,879	190,378	521,707	75,476	41,315	12,762	68,801	8,724	44,445	8,339
\$5,000 under \$10,000 .....	925,913	268,696	1,045,126	876,119	1,430,341	238,073	230,121	82,919	305,383	29,738	213,681	25,696
\$10,000 under \$15,000 .....	1,909,708	850,730	2,023,917	1,541,078	2,516,855	571,225	533,235	158,777	575,020	61,156	510,957	68,244
\$15,000 under \$20,000 .....	2,882,951	1,911,684	2,733,516	2,047,603	3,426,656	888,597	906,691	358,782	967,572	122,412	833,810	118,535
\$20,000 under \$25,000 .....	3,480,835	3,222,570	3,116,362	2,419,513	3,942,609	1,190,590	1,222,144	478,950	1,121,609	142,643	907,683	162,108
\$25,000 under \$30,000 .....	4,048,952	4,904,300	3,724,620	3,041,144	4,533,718	1,574,826	1,449,312	521,183	1,206,391	172,724	990,729	191,327
\$30,000 under \$35,000 .....	3,872,413	5,531,452	3,764,623	3,283,662	4,344,092	1,653,575	1,431,477	569,432	1,240,698	196,525	1,096,866	205,212
\$35,000 under \$40,000 .....	3,630,527	6,022,941	3,732,167	3,504,753	4,174,185	1,790,968	1,535,973	613,831	1,173,785	195,467	1,009,447	199,958
\$40,000 under \$45,000 .....	2,634,303	5,082,888	2,727,921	2,889,734	2,930,752	1,364,566	1,034,916	440,752	860,475	153,005	767,148	188,569
\$45,000 under \$50,000 .....	1,936,348	4,311,458	2,049,579	2,323,612	2,194,410	1,085,770	786,433	379,441	703,430	135,725	545,495	129,572
\$50,000 under \$55,000 .....	1,342,331	3,362,158	1,439,209	1,777,579	1,524,070	797,978	579,658	292,783	481,637	96,764	377,060	108,734
\$55,000 under \$60,000 .....	936,343	2,746,755	992,809	1,382,395	1,048,861	598,732	381,518	203,739	358,890	74,771	272,299	82,104
\$60,000 under \$75,000 .....	1,459,440	5,105,604	1,589,506	2,528,330	1,683,457	1,047,252	586,648	321,516	582,045	136,966	430,872	133,578
\$75,000 under \$100,000 .....	850,776	3,960,431	930,607	1,918,370	975,882	725,470	286,384	192,175	359,716	102,317	239,683	93,636
\$100,000 under \$200,000 .....	627,450	5,022,646	694,818	1,868,211	724,645	664,448	203,883	162,606	284,792	105,261	182,887	108,821
\$200,000 under \$500,000 .....	168,889	3,625,262	186,236	841,109	190,024	241,733	51,214	49,456	67,626	54,103	47,840	63,046
\$500,000 under \$1,000,000 .....	23,947	1,198,319	27,237	162,367	27,589	54,863	7,498	9,562	10,925	16,437	7,021	21,813
\$1,000,000 or more .....	12,360	2,100,335	13,928	138,268	13,975	48,764	3,887	8,250	5,644	25,043	3,656	22,963
<b>Total taxable returns</b> .....	<b>29,942,476</b>	<b>58,547,952</b>	<b>29,598,863</b>	<b>31,173,278</b>	<b>34,536,543</b>	<b>14,198,175</b>	<b>10,932,687</b>	<b>4,716,049</b>	<b>9,934,886</b>	<b>1,760,945</b>	<b>8,213,331</b>	<b>1,882,013</b>
<b>Total nontaxable returns</b> .....	<b>1,004,624</b>	<b>731,613</b>	<b>1,445,197</b>	<b>1,560,948</b>	<b>1,667,281</b>	<b>414,730</b>	<b>339,620</b>	<b>140,507</b>	<b>440,753</b>	<b>68,835</b>	<b>268,248</b>	<b>50,242</b>

Size of adjusted gross income	Itemized deduction—Continued											
	Interest paid deduction											
	Total		Home mortgage interest				Credit card interest		Other interest			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)
<b>Total</b> .....	<b>34,514,190</b>	<b>158,176,338</b>	<b>26,965,426</b>	<b>102,110,380</b>	<b>26,182,270</b>	<b>97,401,047</b>	<b>2,042,805</b>	<b>4,709,332</b>	<b>24,528,636</b>	<b>9,823,465</b>	<b>26,867,649</b>	<b>46,242,494</b>
Under \$5,000 .....	267,770	1,140,688	214,577	756,555	207,906	722,298	15,452	34,257	146,239	54,749	173,621	329,384
\$5,000 under \$10,000 .....	1,172,106	2,810,657	779,400	1,933,399	733,580	1,802,845	71,626	130,553	716,825	252,826	731,644	724,432
\$10,000 under \$15,000 .....	2,185,143	5,674,987	1,506,498	3,779,634	1,468,850	3,566,611	108,409	213,023	1,412,803	472,968	1,376,595	1,422,394
\$15,000 under \$20,000 .....	3,237,091	8,706,209	2,248,832	5,659,295	2,161,877	5,284,845	184,284	374,450	2,087,248	704,139	2,270,028	2,342,775
\$20,000 under \$25,000 .....	3,834,295	11,903,431	2,760,676	7,964,280	2,635,763	7,479,096	294,254	485,184	2,642,983	925,369	2,869,671	3,013,782
\$25,000 under \$30,000 .....	4,481,683	15,748,043	3,427,414	10,811,223	3,326,429	10,408,509	245,614	502,713	3,177,203	1,200,901	3,488,502	3,635,920
\$30,000 under \$35,000 .....	4,297,323	16,462,584	3,413,353	11,266,257	3,291,341	10,733,467	260,989	532,790	3,167,160	1,258,389	3,460,782	3,937,938
\$35,000 under \$40,000 .....	4,081,858	17,555,708	3,392,830	11,994,887	3,309,193	11,511,849	223,262	483,038	3,126,986	1,275,367	3,348,589	4,285,453
\$40,000 under \$45,000 .....	2,900,347	13,209,264	2,437,833	9,029,001	2,391,000	8,718,222	150,394	310,779	2,210,916	915,986	2,324,577	3,264,278
\$45,000 under \$50,000 .....	2,154,068	11,174,552	1,832,569	7,606,362	1,796,450	7,299,497	138,768	306,864	1,656,598	710,427	1,814,701	2,857,763
\$50,000 under \$55,000 .....	1,489,447											

**Table 2.1 — Returns With Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items by Size of Adjusted Gross Income — Continued**

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Itemized deductions — Continued											
	Contribution deduction										Amount not deductible because of income limitations	
	Total		Cash contributions				Other than cash contributions		Carryover from previous years			
	Number of returns	Amount	Under \$3,000 to a single organization		\$3,000 or more to a single organization		Number of returns	Amount	Number of returns	Amount		
			Number of returns	Amount	Number of returns	Amount						
	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)
Total.....	34,607,832	42,119,812	32,900,482	22,060,532	2,359,538	13,607,002	8,286,775	5,709,198	183,630	4,411,792	95,234	3,668,713
Under \$5,000.....	303,824	122,477	292,944	118,853	5,391	29,061	39,230	15,241	6,559	4,996	43,047	45,675
\$5,000 under \$10,000.....	1,283,167	862,084	1,226,987	664,619	41,594	168,056	188,749	49,620	28,052	63,651	18,137	83,863
\$10,000 under \$15,000.....	2,300,999	1,697,581	2,224,520	1,222,016	83,124	338,955	392,535	160,325	24,784	31,253	1,529	54,969
\$15,000 under \$20,000.....	3,199,361	2,436,034	3,111,850	1,771,595	108,472	493,069	540,967	176,181	26,246	22,044	12,792	26,855
\$20,000 under \$25,000.....	3,698,821	2,833,410	3,565,628	2,035,513	136,884	575,015	738,173	225,908	5,043	7,028	*170	*10,055
\$25,000 under \$30,000.....	4,338,085	3,481,559	4,162,257	2,409,004	190,042	765,344	838,908	272,826	14,039	40,308	*1,622	*5,923
\$30,000 under \$35,000.....	4,175,834	3,563,926	3,993,787	2,337,736	220,680	907,011	966,331	285,384	9,116	34,193	*5	*3,977
\$35,000 under \$40,000.....	4,000,814	3,620,819	3,847,519	2,456,716	208,071	878,828	939,681	283,382	9,937	8,303	*128	*6,411
\$40,000 under \$45,000.....	2,910,719	3,028,674	2,778,242	1,805,461	217,342	962,104	730,318	231,133	10,799	43,624	*689	*13,647
\$45,000 under \$50,000.....	2,173,798	2,606,681	2,074,788	1,458,508	177,945	866,605	653,065	260,346	3,750	22,780	*83	*1,557
\$50,000 under \$55,000.....	1,526,900	2,058,448	1,451,484	1,142,872	129,924	655,006	483,388	231,286	8,031	55,299	*1,180	*26,015
\$55,000 under \$60,000.....	1,056,900	1,656,402	993,801	868,829	105,897	573,085	365,909	191,544	2,573	146,976	*2,065	*124,032
\$60,000 under \$75,000.....	1,687,810	2,983,212	1,554,966	1,469,539	206,765	1,072,590	622,733	399,965	9,723	49,306	428	8,168
\$75,000 under \$100,000.....	983,868	2,380,308	884,520	980,634	164,236	1,020,353	398,931	357,676	5,358	149,268	2,053	127,624
\$100,000 under \$200,000.....	731,490	3,148,644	577,458	835,373	231,173	1,670,483	299,822	630,465	8,374	436,316	3,264	423,994
\$200,000 under \$500,000.....	192,544	2,698,122	131,350	308,330	102,427	1,164,583	69,892	623,030	9,250	2,745,934	7,291	2,143,755
\$500,000 under \$1,000,000.....	28,368	890,893	18,627	81,042	18,493	487,142	11,619	315,124	1,165	151,572	437	143,987
\$1,000,000 or more.....	14,530	2,050,538	9,754	93,893	11,078	979,709	6,524	999,762	828	399,941	314	421,766
Total taxable returns.....	33,081,208	40,557,313	31,470,755	21,171,957	2,258,753	13,094,380	7,973,997	5,560,229	135,328	4,251,244	30,498	3,520,497
Total nontaxable returns.....	1,526,624	1,562,498	1,429,727	888,575	100,785	512,622	312,778	148,969	48,302	160,548	64,736	148,216

Size of adjusted gross income	Itemized deductions — Continued				Excess itemized deductions		Unused zero bracket amount		Exemptions		Taxable income									
	Net casualty or theft loss		Miscellaneous deductions		Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount								
	Number of returns	Amount	Number of returns	Amount																
	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)								
Total.....	245,831	845,832	31,454,800	21,038,470	37,690,646	241,999,894	512,446	909,714	113,323,739	113,323,739	37,525,696	1,089,938,899								
Under \$5,000.....	*5,120	*1,167	370,346	336,627	347,326	1,520,046	362,414	675,694	1,153,577	1,153,577	484,037	1,558,719								
\$5,000 under \$10,000.....	30,087	53,501	1,054,416	372,002	1,538,341	4,557,702	109,088	174,149	3,691,208	3,691,208	1,389,374	5,749,596								
\$10,000 under \$15,000.....	*25,181	*58,197	1,963,606	614,251	2,628,741	7,268,630	*31,816	*51,697	6,788,544	6,788,544	2,558,017	20,035,506								
\$15,000 under \$20,000.....	26,823	36,965	2,839,074	1,145,921	3,645,721	10,450,288	*3,977	*3,118	9,602,949	9,602,949	3,623,556	44,346,157								
\$20,000 under \$25,000.....	35,467	92,644	3,497,642	1,567,159	4,179,758	13,940,779	*2,474	*3,612	11,384,374	11,384,374	4,163,113	69,403,082								
\$25,000 under \$30,000.....	33,860	208,336	3,984,008	2,008,743	4,771,338	19,220,927	—	—	14,046,133	14,046,133	4,759,083	97,960,722								
\$30,000 under \$35,000.....	32,647	87,138	3,885,130	2,043,092	4,520,163	20,830,781	—	—	14,204,003	14,204,003	4,516,434	111,857,985								
\$35,000 under \$40,000.....	19,525	77,299	3,709,263	2,369,347	4,316,851	23,634,908	—	—	13,758,531	13,758,531	4,307,874	124,197,521								
\$40,000 under \$45,000.....	*5,191	*27,316	2,624,454	1,659,416	3,066,385	18,877,341	—	—	9,966,292	9,966,292	3,063,675	101,258,743								
\$45,000 under \$50,000.....	*6,585	*53,538	1,954,776	1,244,734	2,267,609	16,466,159	*2,473	*1,120	7,470,255	7,470,255	2,268,374	83,428,837								
\$50,000 under \$55,000.....	*5,917	*18,297	1,393,532	1,023,574	1,577,534	13,354,354	—	—	5,176,338	5,176,338	1,575,169	64,151,224								
\$55,000 under \$60,000.....	*5,408	*31,269	943,214	874,296	1,087,166	10,921,876	—	—	3,654,691	3,654,691	1,083,901	47,805,725								
\$60,000 under \$75,000.....	5,926	23,678	1,502,089	1,524,320	1,742,173	20,738,552	—	—	5,698,847	5,698,847	1,739,314	89,223,626								
\$75,000 under \$100,000.....	5,524	17,151	884,708	1,249,690	1,012,677	16,706,839	—	—	3,349,461	3,349,461	1,009,201	66,275,808								
\$100,000 under \$200,000.....	2,044	20,601	642,849	1,536,440	747,855	20,076,825	*181	*294	2,557,694	2,557,694	745,075	75,718,847								
\$200,000 under \$500,000.....	464	19,847	168,370	824,551	197,305	12,746,436	*5	*6	677,321	677,321	196,160	43,548,465								
\$500,000 under \$1,000,000.....	41	12,241	24,596	244,436	28,957	3,900,254	*10	*15	95,464	95,464	28,687	15,631,797								
\$1,000,000 or more.....	21	6,605	12,727	399,868	14,746	6,767,196	*8	*9	48,057	48,057	14,650	27,787,139								
Total taxable returns.....	214,865	651,826	30,258,668	20,227,710	35,795,281	227,314,877	500,514	884,716	107,436,958	107,436,958	36,276,618	1,083,270,316								
Total nontaxable returns.....	30,966	194,005	1,196,132	810,759	1,895,365	14,685,017	*11,932	*24,998	5,886,781	5,886,781	1,249,078	6,668,583								

Size of adjusted gross income	Zero bracket amount		Income tax before credits		Total credits		Income tax after credits		Alternative minimum tax		Total income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)
Total.....	37,525,696	114,830,793	36,814,785	228,497,339	12,095,039	6,439,038	36,240,292	222,058,301	311,423	3,923,326	36,295,795	225,991,360
Under \$5,000.....	484,037	1,029,510	404,652	89,302	39,341	1,846	380,576	87,456	437	8,767	381,013	96,224
\$5,000 under \$10,000.....	1,389,374	3,147,719	987,855	323,089	310,469	31,530	883,870	291,559	2,516	9,915	885,886	301,474
\$10,000 under \$15,000.....	2,558,017	6,975,729	2,418,390	1,718,055	618,964	147,571	2,275,444	1,570,485	1,918	24,615	2,277,362	1,595,100
\$15,000 under \$20,000.....	3,623,556	10,193,680	3,567,589	4,919,023	827,774	227,919	3,488,223	4,691,104	3,700	30,146	3,491,741	4,721,250
\$20,000 under \$25,000.....	4,163,113	12,227,682	4,146,521	8,856,785	1,179,507	348,670	4,087,707	8,508,115	9,174	42,943	4,091,427	8,551,058
\$25,000 under \$30,000.....	4,759,083	14,484,198	4,747,257	13,756,714	1,439,905	468,769	4,694,947	13,287,945	5,128	14,425	4,696,510	13,302,369
\$30,000 under \$35,000.....	4,516,434	14,256,135	4,514,370	17,080,778	1,466,064	468,541	4,475,064	16,612,237	8,044	29,130	4,476,918	16,641,366
\$35,000 under \$40,000.....	4,307,874	13,928,463	4,306,452	20,534,234	1,375,392	475,848	4,288,320	20,058,386	15,533	67,657	4,292,062	20,126,043
\$40,000 under \$45,000.....	3,063,675	10,331,461	3,064,166	18,109,980	1,055,732	408,369	3,053,993	17,701,612	26,029	37,178	3,056,533	17,738,790
\$45,000 under \$50,000.....	2,268,374	7,500,201	2,268,277	15,941,741	799,009	338,381	2,260,956	15,603,359	17,164	52,190	2,283,666	15,655,552
\$50,000 under \$55,000.....	1,575,169	5,215,032	1,574,706	13,051,048	606,246	285,808	1,567,215	12,765,240	13,057	73,085	1,569,700	12,838,326
\$55,000 under \$60,000.....	1,083,901	3,588,332	1,082,979	10,273,937	434,570	202,463	1,080,085	10,071,474	18,668	68,099	1,083,832	10,139,577
\$60,000 under \$75,000.....	1,739,314	5,725,087	1,739,194	12,265,521	771,834	536,836	1,724,347	20,728,685	44,384	286,139	1,733,531	21,014,822
\$75,000 under \$100,000.....	1,009,201	3,312,791	1,008,232	18,141,500	518,018	443,832	1,001,011	17,697,669	44,266	297,949	1,008,689	17,995,611
\$100,000 under \$200,000.....	745,075	2,439,948	744,807	25,264,469	465,215	763,911	739,838	24,500,557	60,588	768,058	746,408	25,271,589
\$200,000 under \$500,000.....	196,160	635,075	196,011	18,223,846	150,202	578,859	195,462	17,644,987	32,701	855,469	196,901	18,501,877
\$500,000 under \$1,000,000.....	28,687	92,730	28,678	7,998,240	23,640	243,138	28,610					

Table 2.2 — Returns With Itemized Deductions: Sources of Income and Adjustments, Deductions and Tax Items, by Marital Status

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Item	All returns			Joint returns of husbands and wives			Separate returns of husbands and wives			Returns of heads of households			Returns of surviving spouses			Returns of single persons		
	Number of returns (1)	Amount (2)		Number of returns (3)	Amount (4)		Number of returns (5)	Amount (6)		Number of returns (7)	Amount (8)		Number of returns (9)	Amount (10)		Number of returns (11)	Amount (12)	
Adjusted gross income less deficit.....	38,203,092	1,439,739,884		27,281,239	1,156,248,036		286,329	7,504,429		2,745,721	67,003,123		73,780	4,541,554		7,816,023	204,442,743	
Salaries and wages.....	33,430,919	1,189,485,580		24,892,390	981,893,974		224,155	4,939,783		2,539,691	58,076,172		57,825	3,598,029		5,716,858	140,977,621	
Interest received.....	3,969,770	105,501,492		23,293,391	71,016,564		50,842	734,684		1,917,148	13,130,304		73,780	1,628,900		6,492,403	28,302,314	
Dividends in AGI.....	9,218,787	39,951,281		6,302,086	25,881,434		50,842	472,193		1,917,148	13,130,304		31,496	112,656		2,305,476	12,351,493	
State income tax refunds.....	16,595,085	6,693,541		12,708,466	5,282,598		96,156	3,915		1,143,099	369,063		26,132	42,248		865,866	965,866	
Alimony received.....	242,965	2,190,267		33,233	147,773		*3,979	*20,059		*20,059	1,055,301		—	—		2,611,232	967,154	
Business or profession:																		
Net income.....	4,623,367	68,315,777		3,926,253	59,332,623		31,774	584,695		159,299	1,792,806		11,813	105,590		494,228	6,500,054	
Net loss.....	1,973,097	9,599,529		1,660,410	8,203,442		6,619	34,160		73,939	244,643		2,000	9,023		230,129	1,108,262	
Sales of capital assets:																		
Net gain.....	6,329,994	49,005,579		4,623,298	38,314,965		55,287	703,585		243,738	1,211,807		20,890	75,739		1,386,781	8,699,482	
Sales of property other than capital assets.....	2,278,764	3,531,007		1,653,739	2,589,349		8,412	11,653		90,423	133,321		13,710	11,248		512,480	785,436	
Pensions and annuities in AGI.....	1,011,670	1,470,579		855,827	1,352,672		4,233	5,892		19,605	36,285		9,647	57,165		122,358	132,894	
Rent net income less loss.....	5,557,705	45,294,488		4,042,935	34,623,295		30,911	404,368		238,458	1,482,187		34,574	502,277		1,210,827	8,282,360	
Royalty net income less loss.....	5,861,656	-13,567,565		4,516,489	-11,604,610		29,377	-125,996		246,712	-440,632		15,869	-37,801		1,053,209	-1,358,526	
Farm rental net income less loss.....	608,813	5,272,795		433,796	4,007,593		5,398	42,822		26,212	148,770		*5,897	*3,477		137,570	1,070,144	
Farm partnership net income less loss.....	221,511	869,111		139,969	410,708		*2,739	-12,629		13,091	-12,047		*37	*1		65,675	503,080	
Private pension net income less loss.....	3,419,420	-896,070		2,735,474	790,720		25,734	59,770		101,768	-72,996		14,390	-1,850,492		542,054	11,228	
Small business net income less loss.....	732,967	5,831,486		344,465	2,403,667		1,987	76,862		39,694	259,884		6,721	118,569		340,100	2,972,496	
Unemployment compensation in AGI.....	9,533,344	8,507,052		7,752,426	7,233,990		3,190	72,356		9,695	174,292		3,671	3,250		87,036	1,023,165	
Farm net income less loss.....	1,151,318	-4,577,093		1,034,531	-4,047,881		*3,546	-30,680		22,180	-90,420		4,543	-18,993		-389,119	-389,119	
Other income less loss.....	2,516,749	3,726,483		2,105,513	3,234,278		*10,710	*12,803		116,288	108,466		15,530	*15,999		280,261	354,936	
Total statutory adjustments.....	3,298,397	4,016,664		2,655,426	3,109,330		12,752	-249,487		176,734	348,815		26,897	366,734		467,953	466,273	
Other income less loss.....	24,223,222	70,051,148		20,697,307	60,481,680		74,262	262,447		823,734	2,178,394		62,413	62,413		2,601,003	7,066,214	
Payments to an IRA.....	11,183,002	27,546,256		8,755,033	23,245,153		39,121	78,268		557,419	965,540		25,716	46,507		1,805,713	3,210,788	
Payments to a Keogh plan.....	564,154	3,766,549		472,347	3,272,902		4,389	16,176		14,869	69,419		1,398	11,055		396,996	396,996	
Alimony paid.....	474,811	3,145,047		246,724	1,639,755		11,701	101,482		56,313	339,066		3,116	*3,116		159,386	1,061,629	
Total itemized deductions.....	38,203,092	358,876,015		27,281,239	284,192,809		286,329	2,252,563		2,745,721	67,003,123		73,780	4,541,554		7,816,023	204,442,743	
Medical and dental expense deduction.....	10,675,247	21,450,276		7,542,771	13,468,896		101,966	136,550		863,674	1,081,829		29,133	56,095		2,137,673	5,690,961	
Taxes paid deduction.....	37,902,348	115,245,268		27,226,539	91,500,594		282,167	675,598		2,745,721	17,666,275		29,133	727,786		7,581,704	16,554,898	
Interest paid deduction.....	34,514,190	158,176,338		25,725,833	130,092,881		240,952	863,295		2,745,721	17,666,275		63,071	903,595		5,857,056	18,456,160	
Charitable contributions deduction.....	34,607,832	42,119,812		25,427,504	33,334,267		239,928	385,925		2,455,643	1,646,510		65,623	89,062		6,414,134	6,663,989	
Net casualty or theft loss.....	245,831	845,832		140,522	611,085		*7,573	*16,361		43,797	85,989		—	—		53,939	132,397	
Miscellaneous deductions.....	31,454,800	21,038,470		22,875,204	15,185,096		204,170	185,055		2,265,234	1,197,648		65,089	86,168		6,045,103	4,384,501	
Excess itemized deductions.....	37,690,646	241,999,894		27,281,239	191,436,597		276,662	1,774,220		2,745,721	11,353,117		73,780	1,611,855		7,313,244	35,824,105	
Unused zero bracket amount.....	512,446	909,714		—	—		*9,667	*8,417		—	—		—	—		502,779	901,297	
Contributions deduction for nonitemizers.....	37,525,696	1,089,938,899		26,869,075	872,062,849		271,738	5,267,480		2,699,746	49,047,972		69,767	2,815,605		7,615,370	160,744,992	
Charitable income.....	12,095,039	6,430,038		9,632,339	5,589,212		50,968	29,131		981,070	364,446		23,731	11,666		1,406,931	444,584	
Child care credit.....	4,296,011	1,423,192		3,683,885	1,177,872		*15,085	*3,323		563,802	232,163		*7,756	*2,766		25,483	6,097	
Credit for the elderly and disabled.....	101,154	22,363		43,769	11,874		—	—		7,954	31,012		*39	*8		49,431	7,960	
Residential energy credit.....	2,190,371	556,141		1,829,659	486,535		4,040	487		132,345	7,664		4,312	63		224,288	38,009	
Political contributions credit.....	3,764,117	196,644		2,797,027	163,353		19,054	563		212,848	7,664		4,312	63		730,876	25,001	
Foreign tax credit.....	3,148,571	388,901		2,122,220	342,143		5,670	4,298		13,554	4,640		*5,604	*102		81,209	37,728	
Investment credit.....	3,468,714	4,378,675		2,910,009	3,848,931		12,318	18,261		81,160	83,090		8,515	8,515		437,588	419,879	
Earned income credit used to offset income tax before credits.....	117,240	10,037		30,874	2,074		—	—		80,683	7,815		*5,683	*148		—	—	
Income tax after credits.....	36,240,292	222,058,301		25,993,834	178,334,768		264,259	1,352,066		2,584,698	8,056,748		65,787	819,003		7,331,714	33,495,695	
Alternative minimum tax.....	311,423	3,923,326		228,446	2,984,229		1,648	73,411		12,202	109,750		*5,726	*7,385		63,401	748,551	
Total income tax.....	36,299,795	225,991,360		26,037,889	181,328,937		264,450	1,426,964		2,599,339	8,166,537		65,826	826,388		7,338,291	34,244,535	
Total tax liability.....	36,697,542	233,551,022		26,332,034	187,913,183		267,271	1,485,236		2,614,846	8,363,701		65,826	838,336		7,417,565	34,992,067	
Total tax payments.....	36,735,328	253,740,175		26,657,985	203,514,590		254,010	1,374,913		2,662,748	10,857,042		57,872	1,047,494		7,102,713	37,946,136	
Income tax refund.....	33,505,721	201,487,975		24,924,752	163,795,190		219,421	752,075		2,551,350	9,547,912		50,189	834,034		5,805,009	26,558,764	
Estimated tax payments.....	6,122,631	43,276,478		4,064,763	32,013,433		50,216	467,744		205,170	1,043,213		25,717	196,821		1,776,765	6,854,148	
Overpayment refunded.....	27,393,517	44,310,651		19,837,656	34,101,953		158,685	180,012		234,814	3,121,182		37,193	53,266		5,015,169	6,854,148	
Income tax after credits.....	8,906,624	27,829,263		6,302,031	21,956,282		10,259	329,288		329,288	724,052		24,030	43,454		2,133,958	4,776,174	

Table 2.3 — All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Exemptions for age 65 or over					Total income tax	
				Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Total</b> .....	<b>99,438,708</b>	<b>240,886,327</b>	<b>146,947,849</b>	<b>11,891,145</b>	<b>15,890,548</b>	<b>258,302,843</b>	<b>9,888,880</b>	<b>42,054,995</b>		
Under \$5,000.....	17,243,445	26,324,019	19,579,884	1,241,201	1,567,319	977,148	184,671	36,860		
\$5,000 under \$10,000.....	16,448,678	33,213,263	20,592,570	3,002,674	3,759,594	22,561,605	2,246,132	636,301		
\$10,000 under \$15,000.....	14,061,086	31,804,454	19,023,468	2,334,497	3,140,716	28,658,005	2,204,142	1,674,089		
\$15,000 under \$20,000.....	11,484,459	28,332,765	16,842,405	1,610,830	2,264,024	27,913,313	1,579,076	2,272,859		
\$20,000 under \$25,000.....	8,815,390	23,170,012	13,984,733	969,087	1,324,370	21,624,565	959,185	2,222,467		
\$25,000 under \$30,000.....	7,635,404	22,060,087	12,884,487	587,173	820,987	16,011,678	584,621	1,921,687		
\$30,000 under \$35,000.....	6,020,636	18,595,453	10,706,435	424,228	560,618	13,724,911	416,405	1,809,122		
\$35,000 under \$40,000.....	5,054,470	15,956,572	9,322,811	374,531	499,715	14,030,719	369,578	2,071,546		
\$40,000 under \$45,000.....	3,485,297	11,159,013	6,534,590	276,148	385,795	11,648,649	276,148	1,926,088		
\$45,000 under \$50,000.....	2,477,744	8,113,106	4,726,126	227,439	326,419	10,744,382	227,439	1,971,468		
\$50,000 under \$55,000.....	1,683,504	5,470,952	3,224,112	138,166	199,210	7,210,327	138,166	1,312,599		
\$55,000 under \$60,000.....	1,156,369	3,854,884	2,208,053	126,907	187,530	7,284,232	126,698	1,451,514		
\$60,000 under \$75,000.....	1,817,829	5,922,702	3,450,549	214,645	301,608	14,216,749	213,852	3,149,143		
\$75,000 under \$100,000.....	1,049,444	3,478,974	1,986,144	157,989	238,476	13,412,212	157,400	3,293,582		
\$100,000 under \$200,000.....	761,193	2,601,677	1,435,533	142,142	218,864	18,884,999	141,867	5,509,569		
\$200,000 under \$500,000.....	199,711	683,937	364,678	52,171	78,326	14,724,442	52,102	5,013,893		
\$500,000 under \$1,000,000.....	29,215	96,198	54,073	7,125	10,703	4,819,407	7,111	1,870,068		
\$1,000,000 or more.....	14,834	48,259	27,198	4,192	6,273	9,855,500	4,187	3,912,143		
Total taxable returns.....	81,639,509	201,014,344	123,731,354	9,888,880	13,116,360	249,840,588	9,888,880	42,054,995		
Total nontaxable returns.....	17,799,199	39,871,983	23,216,495	2,002,265	2,774,188	8,462,255	—	—		

Size of adjusted gross income	Exemptions for dependents								Total income tax	
	Total			Exemptions for children at home					Total income tax	
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Amount	Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
<b>Total</b> .....	<b>39,166,859</b>	<b>77,865,213</b>	<b>1,093,191,863</b>	<b>32,590,041</b>	<b>145,920,567</b>	<b>36,790,984</b>	<b>71,642,030</b>	<b>1,034,543,490</b>	<b>30,443,161</b>	<b>137,114,413</b>
Under \$5,000.....	2,897,503	5,168,796	— 10,939,842	45,671	275,996	2,758,714	4,895,045	— 10,559,798	28,451	264,690
\$5,000 under \$10,000.....	4,413,000	8,797,463	33,392,770	1,503,159	398,130	4,050,267	7,886,274	30,544,017	1,219,868	302,712
\$10,000 under \$15,000.....	4,767,479	9,608,250	59,651,555	4,309,360	2,913,100	4,363,463	8,572,171	54,603,075	3,918,813	2,547,634
\$15,000 under \$20,000.....	4,675,744	9,190,433	81,735,609	4,532,723	5,813,355	4,305,876	8,288,751	75,218,684	4,167,547	5,198,054
\$20,000 under \$25,000.....	3,981,389	7,848,539	89,663,698	3,911,847	7,606,606	3,751,031	7,164,813	84,499,880	3,685,136	7,057,653
\$25,000 under \$30,000.....	4,126,629	8,342,244	113,339,871	4,058,917	10,970,032	3,851,852	7,746,998	105,809,744	3,786,782	10,018,826
\$30,000 under \$35,000.....	3,598,921	7,328,400	116,830,247	3,570,113	12,731,699	3,401,697	6,833,756	110,425,831	3,375,365	11,864,612
\$35,000 under \$40,000.....	3,041,908	6,132,938	113,771,928	3,028,293	13,419,256	2,955,064	5,822,764	110,508,787	2,941,450	12,952,987
\$40,000 under \$45,000.....	2,124,803	4,237,520	90,084,238	2,117,486	11,616,800	2,057,319	3,989,147	87,229,835	2,050,002	11,176,912
\$45,000 under \$50,000.....	1,514,201	3,055,614	71,590,885	1,508,575	9,851,492	1,466,210	2,877,605	69,328,822	1,461,086	9,487,824
\$50,000 under \$55,000.....	1,048,292	2,046,156	54,830,434	1,041,503	8,111,199	993,926	1,889,004	52,077,253	987,487	7,626,130
\$55,000 under \$60,000.....	718,476	1,458,624	41,154,293	715,353	6,325,782	685,878	1,367,266	39,286,666	682,755	6,006,836
\$60,000 under \$75,000.....	1,096,088	2,169,191	72,752,198	1,088,590	12,399,067	1,044,498	2,002,121	69,295,320	1,037,001	11,743,717
\$75,000 under \$100,000.....	596,414	1,250,292	50,832,682	593,919	9,826,175	568,175	1,160,726	48,389,351	565,862	9,329,071
\$100,000 under \$200,000.....	348,506	944,149	57,853,757	437,334	13,911,724	416,004	879,261	54,848,413	414,836	13,117,559
\$200,000 under \$500,000.....	106,099	240,380	30,893,960	105,852	9,630,572	101,088	224,468	29,441,373	100,854	9,672,626
\$500,000 under \$1,000,000.....	14,518	31,368	9,754,677	14,472	3,648,206	13,610	28,651	9,129,204	13,569	3,415,712
\$1,000,000 or more.....	6,889	14,746	15,898,904	6,872	6,471,378	6,312	13,209	14,467,032	6,297	5,835,858
Total taxable returns.....	32,590,041	64,036,595	1,067,869,322	32,590,041	145,920,567	30,443,161	58,725,638	1,009,955,267	30,443,161	137,114,413
Total nontaxable returns.....	6,576,818	13,828,618	25,322,541	—	—	6,347,823	12,916,392	24,588,222	—	—

Size of adjusted gross income	Exemptions for dependents — Continued								Total income tax	
	Exemptions for children away from home			Exemptions for parents					Total income tax	
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Amount	Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
<b>Total</b> .....	<b>1,516,680</b>	<b>2,265,873</b>	<b>47,545,156</b>	<b>1,382,891</b>	<b>7,525,315</b>	<b>1,467,589</b>	<b>1,679,969</b>	<b>39,108,497</b>	<b>1,242,923</b>	<b>5,334,373</b>
Under \$5,000.....	53,003	83,737	— 832,126	1,337	10,648	88,206	117,226	— 133,560	8,038	5,212
\$5,000 under \$10,000.....	128,597	219,338	968,495	69,710	18,788	213,852	235,529	1,711,681	123,347	47,569
\$10,000 under \$15,000.....	174,995	238,249	2,192,037	166,567	136,478	270,457	310,228	3,354,333	242,615	191,679
\$15,000 under \$20,000.....	205,159	330,620	3,641,132	201,797	334,465	179,015	204,588	3,114,427	168,047	220,208
\$20,000 under \$25,000.....	172,722	245,469	3,896,717	168,524	389,288	154,214	185,010	3,461,643	146,699	279,665
\$25,000 under \$30,000.....	168,943	238,990	4,649,304	164,656	560,900	155,732	165,370	4,275,783	153,447	449,386
\$30,000 under \$35,000.....	146,440	231,713	4,758,371	145,581	639,982	104,311	116,424	3,999,821	100,728	388,344
\$35,000 under \$40,000.....	127,586	173,167	4,797,219	127,585	619,610	47,634	52,324	1,783,209	46,956	193,660
\$40,000 under \$45,000.....	66,638	99,281	2,617,096	66,638	389,831	67,313	80,603	2,855,132	67,313	365,789
\$45,000 under \$50,000.....	62,353	89,035	2,917,947	60,670	448,638	29,816	37,299	1,414,749	29,816	182,964
\$50,000 under \$55,000.....	57,657	85,423	3,032,990	57,476	465,816	38,516	43,572	2,020,596	37,847	297,361
\$55,000 under \$60,000.....	35,028	47,692	1,991,640	34,823	321,418	24,914	27,940	1,432,658	24,745	219,264
\$60,000 under \$75,000.....	56,102	84,455	3,776,578	56,102	686,453	46,633	51,633	3,115,139	46,450	525,289
\$75,000 under \$100,000.....	31,706	51,840	2,711,699	31,705	535,144	22,776	24,703	1,940,127	22,775	365,928
\$100,000 under \$200,000.....	23,423	36,582	3,007,013	23,421	768,816	18,381	20,754	2,445,248	18,296	602,414
\$200,000 under \$500,000.....	5,074	8,201	1,445,781	5,053	453,506	4,555	5,326	1,306,046	4,544	400,611
\$500,000 under \$1,000,000.....	792	1,342	551,171	788	206,161	786	893	530,377	783	197,064
\$1,000,000 or more.....	462	739	1,222,092	458	539,373	478	549	1,080,988	477	421,965
Total taxable returns.....	1,382,891	2,024,214	47,384,930	1,382,891	7,525,315	1,242,923	1,405,865	37,628,188	1,242,923	5,334,373
Total nontaxable returns.....	133,789	241,659	160,226	—	—	224,666	274,104	1,480,309	—	—

Footnote(s) at end of table.

## Individual Returns/1984

Table 2.3 — All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Exemptions for dependents — Continued					Number of exemptions other than age or blindness. Total			
	Exemptions for other dependents			Total income tax		Number of returns	Adjusted gross income less deficit	Total income tax	
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Amount			Number of returns	Amount
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
Total .....	1,647,530	2,277,341	35,320,834	1,396,088	3,795,876	99,438,708	2,139,904,356	81,639,509	301,923,057
Under \$5,000 .....	59,435	72,788	- 36,995	7,979	3,036	17,243,445	9,899,636	4,615,640	894,609
\$5,000 under \$10,000 .....	293,977	456,322	2,242,846	136,913	41,992	16,448,678	123,173,540	12,474,889	5,387,814
\$10,000 under \$15,000 .....	372,368	487,602	4,628,573	335,998	250,937	14,061,086	174,322,711	13,383,801	12,791,831
\$15,000 under \$20,000 .....	282,581	366,586	4,917,283	278,603	370,530	11,484,459	199,777,702	11,276,871	18,491,021
\$20,000 under \$25,000 .....	159,963	253,247	3,550,244	159,962	293,857	8,815,390	198,021,274	8,702,306	20,985,028
\$25,000 under \$30,000 .....	140,818	190,886	3,903,817	139,710	385,384	7,635,404	209,274,643	7,547,355	23,793,004
\$30,000 under \$35,000 .....	110,603	146,507	3,591,877	110,602	385,864	6,020,636	195,263,778	5,976,281	23,926,881
\$35,000 under \$40,000 .....	68,230	84,683	2,583,613	68,230	275,158	5,054,470	188,944,011	5,029,623	24,678,348
\$40,000 under \$45,000 .....	50,100	68,489	2,114,693	50,100	240,616	3,485,297	147,745,619	3,475,445	21,051,964
\$45,000 under \$50,000 .....	37,929	51,675	1,789,202	36,821	227,619	2,477,744	117,176,609	2,471,328	17,623,277
\$50,000 under \$55,000 .....	18,892	28,157	992,063	18,723	148,938	1,683,504	88,168,418	1,675,670	14,041,172
\$55,000 under \$60,000 .....	12,340	15,726	708,301	12,339	110,180	1,156,369	66,283,709	1,153,035	11,057,312
\$60,000 under \$75,000 .....	20,917	30,982	1,405,716	20,917	255,166	1,817,829	120,594,722	1,809,017	22,256,691
\$75,000 under \$100,000 .....	10,983	13,023	940,124	10,802	191,220	1,049,444	89,289,787	1,045,455	18,759,377
\$100,000 under \$200,000 .....	6,037	7,552	648,365	6,036	203,257	761,193	100,041,518	759,565	25,762,519
\$200,000 under \$500,000 .....	1,873	2,365	542,900	1,870	174,746	199,711	57,509,946	199,284	18,775,081
\$500,000 under \$1,000,000 .....	306	482	201,767	306	75,152	29,215	19,729,296	29,144	7,526,585
\$1,000,000 or more .....	178	249	396,445	177	162,223	14,834	34,687,437	14,800	14,120,545
Total taxable returns .....	1,396,088	1,880,878	33,694,563	1,396,088	3,795,876	81,639,509	2,097,045,567	81,639,509	301,923,057
Total nontaxable returns .....	251,442	396,463	1,626,271	—	—	17,799,199	42,858,789	—	—

Size of adjusted gross income	Number of exemptions other than age or blindness				Number of exemptions other than age or blindness				Number of exemptions other than age or blindness			
	One				Two				Three			
	Number of returns	Adjusted gross income less deficit	Total income tax		Number of returns	Adjusted gross income less deficit	Total income tax		Number of returns	Adjusted gross income less deficit	Total income tax	
			Number of returns	Amount			Number of returns	Amount			Number of returns	Amount
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Total .....	41,457,268	495,665,652	32,280,750	66,564,682	24,376,307	635,599,149	20,826,439	99,065,316	12,906,908	353,905,219	10,764,732	49,059,028
Under \$5,000 .....	13,258,254	27,723,228	4,566,090	511,056	2,034,900	- 5,105,593	42,587	115,830	965,701	- 3,280,294	1,926	47,225
\$5,000 under \$10,000 .....	9,826,639	72,548,428	9,482,785	4,661,260	3,453,163	26,536,295	2,165,232	555,483	1,476,874	11,159,081	522,613	126,337
\$10,000 under \$15,000 .....	6,836,290	84,331,948	6,746,601	8,266,675	3,578,705	44,308,028	3,431,462	2,613,417	1,553,950	19,431,772	1,439,677	1,008,542
\$15,000 under \$20,000 .....	4,473,208	77,492,135	4,456,126	9,491,135	3,220,902	56,016,344	3,169,845	4,679,973	1,572,891	27,299,506	1,529,946	2,011,973
\$20,000 under \$25,000 .....	2,779,084	62,084,329	2,766,469	8,883,573	2,527,161	56,821,520	2,493,759	5,686,838	1,376,059	30,987,167	1,352,191	2,841,166
\$25,000 under \$30,000 .....	1,752,602	47,743,370	1,745,011	7,347,882	2,133,426	56,505,726	2,120,003	6,813,365	1,282,058	35,093,161	1,263,682	3,683,230
\$30,000 under \$35,000 .....	933,065	30,081,233	928,133	4,968,844	1,701,622	55,207,752	1,688,533	7,186,428	1,210,051	39,309,926	1,206,091	4,626,128
\$35,000 under \$40,000 .....	593,148	22,084,572	585,909	3,861,148	1,527,522	57,086,279	1,523,028	8,019,145	958,829	35,733,288	953,530	4,468,273
\$40,000 under \$45,000 .....	310,246	13,119,313	310,246	2,556,231	1,134,378	48,071,694	1,131,843	7,458,235	678,609	28,796,953	674,865	3,931,309
\$45,000 under \$50,000 .....	180,323	8,551,870	180,247	1,718,886	811,643	38,374,365	810,929	6,296,782	510,926	24,203,429	509,206	3,487,153
\$50,000 under \$55,000 .....	102,898	5,390,303	102,893	1,167,403	549,096	28,729,729	547,874	4,934,854	372,188	19,479,402	368,679	3,080,392
\$55,000 under \$60,000 .....	78,117	4,485,923	78,076	999,599	377,221	21,636,570	377,051	3,898,321	240,464	13,763,839	240,462	2,292,962
\$60,000 under \$75,000 .....	144,824	9,609,188	143,932	2,303,012	598,063	39,661,809	597,641	7,867,517	377,993	25,102,289	372,140	4,495,325
\$75,000 under \$100,000 .....	93,018	7,947,510	92,799	2,133,363	372,231	31,569,402	370,956	7,042,189	171,352	14,634,342	170,876	3,040,065
\$100,000 under \$200,000 .....	65,911	8,593,499	65,865	2,666,630	266,650	34,890,084	266,236	9,542,678	123,978	16,182,344	123,748	4,061,336
\$200,000 under \$500,000 .....	24,376	6,740,306	24,319	2,189,335	71,524	20,539,042	71,389	7,175,269	28,238	8,027,754	28,171	2,645,620
\$500,000 under \$1,000,000 .....	3,356	2,300,615	3,348	892,290	11,786	7,983,171	11,767	3,105,518	4,533	3,064,262	4,518	1,169,246
\$1,000,000 or more .....	1,909	4,637,883	1,901	1,946,360	6,314	14,766,931	6,304	6,073,476	2,214	4,916,998	2,211	2,042,747
Total taxable returns .....	32,280,750	480,848,240	32,280,750	66,564,682	20,826,439	627,055,042	20,826,439	99,065,316	10,764,732	346,001,089	10,764,732	49,059,028
Total nontaxable returns .....	9,176,518	14,817,413	—	—	3,549,868	8,544,107	—	—	2,142,176	7,904,130	—	—

Size of adjusted gross income	Number of exemptions other than age or blindness:				Number of exemptions other than age or blindness:			
	Four				Five or more			
	Number of returns	Adjusted gross income less deficit	Total income tax		Number of returns	Adjusted gross income less deficit	Total income tax	
			Number of returns	Amount			Number of returns	Amount
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
Total .....	12,303,062	396,430,684	10,827,006	54,298,325	8,395,163	258,303,652	6,940,582	32,935,706
Under \$5,000 .....	—	- 5,045,946	3,766	170,919	395,254	- 4,391,758	1,271	49,579
\$5,000 under \$10,000 .....	882,328	6,783,363	233,761	38,684	809,674	6,146,373	70,498	6,049
\$10,000 under \$15,000 .....	1,162,370	14,530,632	1,033,102	599,655	929,771	11,720,331	732,959	303,542
\$15,000 under \$20,000 .....	1,279,726	22,484,151	1,240,572	1,470,659	937,732	16,485,565	880,382	837,284
\$20,000 under \$25,000 .....	1,260,430	28,467,979	1,239,109	2,249,115	872,656	19,660,278	850,778	1,324,336
\$25,000 under \$30,000 .....	1,498,103	41,238,957	1,469,485	3,814,576	969,215	26,693,430	949,174	2,133,951
\$30,000 under \$35,000 .....	1,263,956	41,040,968	1,253,715	4,375,080	911,942	29,623,899	899,809	2,770,400
\$35,000 under \$40,000 .....	1,263,511	47,377,969	1,260,496	5,483,166	711,460	26,661,903	706,660	2,846,616
\$40,000 under \$45,000 .....	880,644	37,335,936	878,430	4,701,362	481,420	20,421,722	480,061	2,404,826
\$45,000 under \$50,000 .....	586,917	27,836,414	586,410	3,816,528	385,935	18,210,531	384,536	2,303,927
\$50,000 under \$55,000 .....	426,717	22,373,649	424,926	3,236,561	232,605	12,195,334	231,098	1,621,963
\$55,000 under \$60,000 .....	280,138	16,048,109	278,742	2,412,538	180,429	10,348,268	178,704	1,453,892
\$60,000 under \$75,000 .....	449,638	29,767,709	446,554	5,001,164	247,311	16,453,727	246,750	2,589,673
\$75,000 under \$100,000 .....	253,431	21,543,518	252,701	4,119,882	158,412	13,595,014	156,123	2,423,877
\$100,000 under \$200,000 .....	172,621	22,725,732	172,150	5,441,896	132,033	17,649,859	131,566	4,049,979
\$200,000 under \$500,000 .....	43,765	13,339,453	43,677	4,019,373	31,808	8,863,390	31,728	2,745,484
\$500,000 under \$1,000,000 .....	5,122	3,409,409	5,107	1,268,777	4,418	2,971,840	4,404	1,090,754
\$1,000,000 or more .....	2,309	5,172,682	2,303	2,078,391	2,088	4,992,944	2,081	1,979,572
Total taxable returns .....	10,827,006	391,648,811	10,827,006	54,298,325	6,940,582	251,492,385	6,940,582	32,935,706
Total nontaxable returns .....	1,476,056	4,781,874	—	—	1,454,581	6,811,266	—	—

NOTE: Detail may not add to total because of rounding.



Table 2.4 — All Returns: Exemptions by Type, and Number of Exemptions, by Marital Status

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Marital status	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Exemptions for age 65 or over				
				Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
							Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns .....	99,438,708	240,886,327	146,947,849	11,891,145	15,890,548	258,302,843	9,888,880	42,054,995
Joint returns of husbands and wives .....	47,484,266	164,855,933	94,968,532	6,583,170	10,582,573	169,616,248	5,420,451	28,321,275
Separate returns of husbands and wives:								
Total .....	879,063	1,539,585	903,938	69,051	69,051	1,948,758	52,922	478,494
Spouse filing .....	854,188	1,445,644	854,188	69,051	69,051	1,948,758	52,922	478,494
Spouse not filing .....	24,875	93,941	49,750	—	—	—	—	—
Returns of heads of households .....	9,355,250	25,150,994	9,355,250	190,247	190,247	3,419,956	150,826	475,932
Returns of surviving spouses .....	120,635	346,736	120,635	15,633	15,633	276,785	7,674	29,745
Returns of single persons .....	41,599,494	48,993,079	41,599,494	5,033,044	5,033,044	83,041,096	4,257,007	12,749,550

Marital status	Exemptions for dependents									
	Total			Exemptions for children at home						
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
Number of returns				Amount	Number of returns				Amount	
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns .....	39,166,859	77,865,213	1,093,191,863	32,590,041	145,920,567	36,790,984	71,642,030	1,034,543,490	30,443,161	137,114,413
Joint returns of husbands and wives .....	28,673,700	59,209,075	933,222,682	25,306,248	128,810,091	27,928,726	56,227,665	906,220,579	24,621,641	124,383,239
Separate returns of husbands and wives:										
Total .....	311,529	566,556	4,364,476	231,933	610,890	275,718	499,283	3,739,322	201,264	501,647
Spouse filing .....	290,669	522,365	4,068,121	215,054	580,895	258,836	467,995	3,502,414	188,362	478,361
Spouse not filing .....	20,860	44,191	296,356	*16,879	*29,995	*16,882	*31,288	*236,908	*12,902	*23,286
Returns of heads of households .....	8,568,038	15,605,495	123,093,020	5,751,741	11,514,499	7,802,077	13,736,360	109,749,437	5,061,207	10,006,437
Returns of surviving spouses .....	120,635	210,468	5,102,468	94,817	880,073	120,635	195,323	5,102,466	94,817	880,073
Returns of single persons .....	1,492,957	2,273,619	27,409,218	1,205,302	4,105,013	663,828	983,399	9,731,685	464,232	1,343,017

Marital status	Exemptions for dependents — Continued									
	Exemptions for children away from home			Exemptions for parents						
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
Number of returns				Amount	Number of returns				Amount	
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns .....	1,516,680	2,265,873	47,545,156	1,382,891	7,525,315	1,467,589	1,679,969	39,108,497	1,242,923	5,334,373
Joint returns of husbands and wives .....	779,301	1,152,723	30,187,916	707,210	4,724,412	721,433	848,838	26,702,447	634,942	3,992,553
Separate returns of husbands and wives:										
Total .....	23,926	39,769	515,824	18,783	101,728	6,629	6,629	147,471	*6,624	*28,080
Spouse filing .....	19,948	31,814	456,376	14,806	95,019	6,629	6,629	147,471	*6,624	*28,080
Spouse not filing .....	*3,978	*7,955	*59,448	*3,977	*6,709	—	—	—	—	—
Returns of heads of households .....	108,496	153,376	2,690,955	96,572	392,481	642,859	705,970	10,763,243	523,122	1,137,070
Returns of surviving spouses .....	*11,934	*11,934	*201,858	*11,934	*16,656	*2,528	*2,528	*98,309	*2,523	*11,247
Returns of single persons .....	593,023	908,071	13,948,604	548,392	2,290,039	94,140	116,004	1,397,027	75,712	165,423

Marital status	Exemptions for dependents — Continued								
	Exemptions for other dependents			Number of exemptions other than age or blindness: Total					
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Adjusted gross income less deficit	Total income tax	
Number of returns				Amount	Number of returns			Amount	
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
All returns .....	1,647,530	2,277,341	35,320,834	1,396,088	7,395,876	99,438,708	2,139,904,356	81,639,509	301,923,057
Joint returns of husbands and wives .....	733,268	979,849	21,198,836	655,601	2,471,218	47,484,266	1,484,206,935	42,070,953	218,238,039
Separate returns of husbands and wives:									
Total .....	18,400	20,875	241,315	18,393	26,272	879,063	11,518,120	682,278	1,961,034
Spouse filing .....	15,926	15,927	172,639	15,919	17,224	854,188	11,159,177	661,386	1,921,178
Spouse not filing .....	*2,474	*4,948	*68,676	*2,474	*9,047	24,875	358,943	*20,892	*39,856
Returns of heads of households .....	716,592	1,009,789	10,973,926	580,012	921,121	9,355,250	135,515,497	6,385,582	13,023,264
Returns of surviving spouses .....	*683	*683	*25,068	*502	*3,950	120,635	5,102,466	94,817	880,073
Returns of single persons .....	178,587	266,145	2,881,688	141,580	373,315	41,599,494	503,561,338	32,405,879	67,820,648

Marital status	Number of exemptions other than age or blindness:											
	One			Two			Three					
	Number of returns	Adjusted gross income less deficit	Total income tax		Number of returns	Adjusted gross income less deficit	Total income tax		Number of returns	Adjusted gross income less deficit	Total income tax	
Number of returns			Amount	Number of returns			Amount	Number of returns			Amount	
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
All returns .....	41,457,268	495,665,652	32,280,750	66,564,682	24,376,307	635,599,149	20,826,439	99,065,316	12,906,908	353,905,219	10,764,732	49,059,028
Joint returns of husbands and wives .....	—	—	—	—	18,810,566	550,984,253	16,764,705	89,427,948	9,968,204	309,490,825	8,805,433	44,439,767
Separate returns of husbands and wives:												
Total .....	563,519	7,091,057	446,332	1,340,283	160,507	1,932,735	118,159	266,318	77,140	1,285,062	59,807	210,140
Spouse filing .....	563,519	7,091,057	446,332	1,340,283	156,492	1,870,147	114,146	256,457	74,663	1,237,955	57,333	202,838
Spouse not filing .....	—	—	—	—	*4,015	*62,587	*4,013	*9,861	*2,477	*47,108	*2,474	*7,501
Returns of heads of households .....	787,212	12,422,476	633,841	1,508,764	4,408,002	64,719,916	3,130,913	6,731,075	2,447,772	34,915,997	1,562,865	3,124,862
Returns of surviving spouses .....	—	—	—	—	59,478	1,316,991	45,790	164,821	35,594	777,680	27,451	104,467
Returns of single persons .....	40,106,537	476,152,119	31,200,577	63,715,634	937,754	16,645,254	766,872	2,475,154	378,198	7,435,654	309,176	1,179,793

Marital status	Number of exemptions other than age or blindness:											
	Four			Five or more								
	Number of returns	Adjusted gross income less deficit	Total income tax		Number of returns	Adjusted gross income less deficit	Total income tax		Number of returns	Adjusted gross income less deficit	Total income tax	
Number of returns			Amount	Number of returns			Amount	Number of returns			Amount	
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
All returns .....	12,303,062	396,430,684	10,827,006	54,298,325	8,395,163	258,303,652	6,940,582	32,935,706	—	—	—	—
Joint returns of husbands and wives .....	11,036,296	375,502,857	9,974,141	52,122,666	7,669,200	248,229,000	6,526,674	32,247,659	—	—	—	—
Separate returns of husbands and wives:												
Total .....	58,288	812,652	42,355	91,786	19,609	396,614	15,625	52,507	—	—	—	—
Spouse filing .....	42,379	632,080	30,424	78,340	17,135	327,939	13,151	43,459	—	—	—	—
Spouse not filing .....	*15,909	*180,572	*11,931	*13,446	*2,474	*68,676	*2,474	*9,047	—	—	—	—
Returns of heads of households .....	1,041,338	14,581,345	686,966	1,130,125	670,926	8,875,762	370,997	528,437	—	—	—	—
Returns of surviving spouses .....	24,338	2,939,512	20,354	597,674	*1,225	*68,283	*1,222	*13,110	—	—	—	—
Returns of single persons .....	142,802	2,594,318	103,190	356,073	34,203	733,993	26,064	93,993	—	—	—	—

\* Estimate should be used with caution because of the small number of sample returns on which it is based.  
 NOTE: Detail may not add to total because of rounding.

Table 2.5 — Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items, by Size of Adjusted Gross Income

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Interest received		Dividends in adjusted gross income		Total net income less loss from business activities <sup>1</sup>	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	11,891,145	258,302,843	4,019,900	57,324,830	11,149,626	91,985,106	4,391,134	26,279,134	1,972,170	5,791,428
No adjusted gross income	123,687	-2,839,074	18,055	242,151	101,409	559,515	22,984	142,595	102,104	-2,174,282
\$1 under \$5,000	1,117,514	3,816,221	311,875	920,238	928,644	2,013,645	195,627	221,304	213,351	-209,320
\$5,000 under \$10,000	3,002,674	22,561,605	860,905	4,389,946	2,769,543	10,196,910	690,791	1,048,605	263,990	245,201
\$10,000 under \$15,000	2,334,497	28,658,005	704,477	5,453,548	2,192,501	12,575,806	701,384	1,587,726	242,628	186,265
\$15,000 under \$20,000	1,610,830	27,913,313	554,670	5,517,294	1,553,889	12,232,558	674,698	1,883,884	222,878	262,992
\$20,000 under \$25,000	969,087	21,624,565	380,347	5,041,554	924,872	8,920,974	440,733	1,541,333	144,078	341,979
\$25,000 under \$30,000	587,173	16,011,678	244,754	4,141,252	558,352	5,921,385	264,639	987,366	93,524	157,655
\$30,000 under \$40,000	798,759	27,725,630	344,113	7,172,554	785,281	9,254,000	431,847	2,369,281	184,104	722,140
\$40,000 under \$50,000	503,587	22,393,031	218,220	5,459,737	497,531	7,026,808	326,206	1,988,297	128,069	527,200
\$50,000 under \$75,000	479,718	28,711,308	218,308	6,657,550	476,335	9,830,823	333,035	3,221,291	179,863	869,281
\$75,000 under \$100,000	157,989	13,412,212	58,029	2,199,571	156,714	4,082,648	128,414	2,344,533	64,074	746,026
\$100,000 under \$200,000	142,142	18,884,999	68,935	3,924,574	141,426	4,709,369	123,431	3,522,815	84,479	1,355,194
\$200,000 under \$500,000	52,171	14,724,442	28,960	4,152,029	51,880	2,675,860	46,915	2,569,751	38,843	1,079,437
\$500,000 under \$1,000,000	7,125	4,819,407	4,460	958,604	7,074	713,790	6,501	879,315	5,634	369,074
\$1,000,000 or more	4,192	9,855,500	2,792	1,094,228	4,175	1,271,014	3,929	1,971,041	3,551	1,312,589
Taxable returns, total	9,888,880	249,840,588	3,456,846	54,871,249	9,438,028	86,365,074	3,969,214	25,461,337	1,484,966	7,900,577
No adjusted gross income	1,071	-96,553	538	14,855	1,068	84,086	824	34,539	1,070	-300,196
\$1 under \$5,000	183,600	840,517	39,774	104,990	173,940	463,214	31,822	50,024	8,607	670
\$5,000 under \$10,000	2,246,132	17,345,039	618,590	3,324,626	2,102,181	8,073,602	529,433	819,286	136,038	166,219
\$10,000 under \$15,000	2,204,142	27,100,805	681,139	5,254,754	2,062,148	11,864,015	657,444	1,430,135	208,900	178,429
\$15,000 under \$20,000	1,579,076	27,374,238	547,200	5,403,280	1,522,135	11,699,958	663,479	1,869,691	211,980	294,245
\$20,000 under \$25,000	959,185	21,402,539	380,341	5,038,940	914,970	8,790,375	438,254	1,528,051	144,072	344,931
\$25,000 under \$30,000	584,621	15,936,873	244,677	4,139,380	555,800	5,916,168	262,087	976,219	93,486	165,732
\$30,000 under \$40,000	785,983	27,329,415	344,108	7,172,362	772,506	9,048,559	419,072	2,305,701	176,276	755,794
\$40,000 under \$50,000	503,587	22,393,031	218,220	5,459,737	497,531	7,026,808	326,206	1,988,297	128,069	527,200
\$50,000 under \$75,000	478,816	28,647,353	218,258	6,649,144	475,433	9,788,532	332,342	3,214,810	179,638	890,700
\$75,000 under \$100,000	157,400	13,359,987	58,982	2,197,525	156,125	4,073,930	127,825	2,328,128	63,485	730,300
\$100,000 under \$200,000	141,867	18,849,159	68,854	3,910,655	141,151	4,693,305	123,161	3,513,019	84,388	1,376,498
\$200,000 under \$500,000	52,102	14,704,933	28,924	4,149,079	51,811	2,667,494	46,852	2,560,391	38,791	1,086,219
\$500,000 under \$1,000,000	7,111	4,809,696	4,453	958,253	7,061	708,653	6,488	873,809	5,620	375,363
\$1,000,000 or more	4,187	9,843,556	2,788	1,093,668	4,170	1,266,377	3,925	1,969,237	3,546	1,306,453
Nontaxable returns, total	2,002,265	8,462,255	563,054	2,453,581	1,711,598	5,620,031	421,920	817,797	487,204	-2,109,149

Size of adjusted gross income	Sales of capital assets net gain less loss		Sales of property other than capital assets net gain less loss		Pensions and annuities				Rent net income less loss	
	Number of returns	Amount	Number of returns	Amount	Total		In adjusted gross income		Number of returns	Amount
					Number of returns	Amount	Number of returns	Amount		
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total	3,318,490	15,779,466	195,481	239,057	6,531,198	51,988,280	6,384,644	46,356,041	1,880,338	3,550,783
No adjusted gross income	31,777	336,384	16,900	-68,249	14,281	79,598	14,189	62,526	33,019	-239,369
\$1 under \$5,000	120,612	115,156	*12,084	*-23,613	402,457	1,151,814	370,641	825,525	172,529	-109,014
\$5,000 under \$10,000	402,809	138,532	28,858	28,585	1,587,735	6,801,857	1,554,211	6,173,062	328,759	146,281
\$10,000 under \$15,000	474,460	417,411	23,486	-29,627	1,376,645	8,891,099	1,360,533	7,808,524	325,589	522,884
\$15,000 under \$20,000	518,983	571,056	30,259	114,166	982,750	7,534,019	965,733	6,912,838	219,965	312,147
\$20,000 under \$25,000	324,893	468,502	*1,114	*-26	590,408	5,126,117	576,931	4,769,220	148,621	367,199
\$25,000 under \$30,000	190,175	286,826	*7,247	*-2,058	354,073	3,833,836	343,521	3,554,849	108,112	289,842
\$30,000 under \$40,000	382,977	742,485	15,881	8,872	485,421	6,458,767	470,416	5,505,248	140,520	149,716
\$40,000 under \$50,000	258,262	627,270	8,952	1,006	306,499	4,890,417	306,499	4,551,503	116,549	366,257
\$50,000 under \$75,000	306,033	1,481,294	20,849	55,935	261,314	4,157,296	255,128	3,622,567	144,295	384,262
\$75,000 under \$100,000	126,832	1,273,951	7,373	25,059	77,437	1,211,026	76,680	1,102,693	56,163	375,017
\$100,000 under \$200,000	123,202	2,155,401	9,499	18,775	67,743	1,090,437	66,414	1,013,386	54,946	392,363
\$200,000 under \$500,000	46,859	2,365,837	10,517	27,652	20,839	558,841	20,300	318,099	25,361	368,209
\$500,000 under \$1,000,000	6,603	1,299,588	1,454	15,351	2,285	111,975	2,195	77,813	3,734	138,684
\$1,000,000 or more	4,013	3,499,792	1,008	67,228	1,311	91,180	1,253	58,188	2,176	86,304
Taxable returns, total	2,995,440	15,282,446	149,214	358,879	5,672,229	47,511,747	5,562,663	43,428,738	1,506,218	3,812,764
No adjusted gross income	1,064	153,628	328	4,833	326	5,270	321	4,976	873	-18,530
\$1 under \$5,000	*8,034	*15,652	*4,017	*-24,960	75,000	234,246	71,023	196,468	*17,692	*-4,864
\$5,000 under \$10,000	297,339	74,087	*16,122	*-29,829	1,182,537	4,924,938	1,156,967	4,633,673	213,839	150,795
\$10,000 under \$15,000	423,691	366,891	*15,511	*10,634	1,296,500	7,498,372	1,280,388	7,313,392	272,154	499,077
\$15,000 under \$20,000	505,785	562,429	29,823	115,966	965,871	7,475,105	948,854	6,854,520	210,312	313,105
\$20,000 under \$25,000	317,471	426,270	*1,109	*-1	585,455	5,079,476	571,978	4,723,185	143,668	377,162
\$25,000 under \$30,000	190,137	286,112	*23,086	*14,960	351,562	3,829,291	341,010	3,550,304	105,598	226,088
\$30,000 under \$40,000	381,867	707,095	**	**	477,595	6,361,305	463,698	5,411,080	139,409	151,189
\$40,000 under \$50,000	258,262	627,270	8,952	1,006	306,499	4,890,417	306,499	4,551,503	116,549	366,257
\$50,000 under \$75,000	305,142	1,479,303	**28,211	**79,817	261,304	4,151,307	255,118	3,620,809	144,116	391,559
\$75,000 under \$100,000	126,251	1,270,155	**	**	**145,171	**2,301,176	**143,085	**2,115,792	56,075	377,917
\$100,000 under \$200,000	122,979	2,154,446	9,461	18,972	**	**	**	**	54,714	389,486
\$200,000 under \$500,000	46,816	2,363,132	10,501	27,367	20,818	558,249	20,279	317,592	25,321	367,833
\$500,000 under \$1,000,000	6,592	1,296,785	**2,453	**80,457	**3,591	**202,596	**3,443	**135,442	3,726	139,889
\$1,000,000 or more	4,010	3,499,189	**	**	**	**	**	**	2,172	85,802
Nontaxable returns, total	323,050	497,040	46,267	-119,822	858,969	4,476,533	821,981	2,927,304	374,120	-261,981

Footnote(s) at end of table



**Table 2.5 — Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items, by Size of Adjusted Gross Income — Continued**

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Royalty net income less loss		Estate or trust net income less loss		Social Security benefits			
	Number of returns	Amount	Number of returns	Amount	Total		in adjusted gross income	
					Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
<b>All returns, total</b> .....	<b>341,795</b>	<b>3,343,691</b>	<b>390,747</b>	<b>3,282,153</b>	<b>5,643,634</b>	<b>43,837,930</b>	<b>2,215,333</b>	<b>7,137,039</b>
No adjusted gross income .....	1,977	35,366	1,467	- 108	46,779	307,006	57	324
\$1 under \$5,000 .....	15,889	10,529	*5,093	*1,274	360,732	2,456,039	*3,412	*6,889
\$5,000 under \$10,000 .....	17,706	30,294	49,002	155,502	1,096,931	7,727,368	—	—
\$10,000 under \$15,000 .....	50,180	109,534	50,181	195,897	933,853	7,348,971	*14,681	*28,002
\$15,000 under \$20,000 .....	46,282	202,847	37,286	184,820	584,563	4,712,503	*4,159	*1,087
\$20,000 under \$25,000 .....	42,906	12,912	31,513	115,979	473,520	3,645,844	149,565	124,892
\$25,000 under \$30,000 .....	34,786	168,846	26,504	262,604	374,834	2,744,084	275,990	345,728
\$30,000 under \$40,000 .....	28,965	96,605	47,837	403,880	659,784	4,830,525	654,836	1,641,342
\$40,000 under \$50,000 .....	17,497	186,776	29,308	225,712	419,014	3,364,496	419,014	1,632,445
\$50,000 under \$75,000 .....	38,820	366,118	50,629	473,014	393,027	3,473,788	393,027	1,741,679
\$75,000 under \$100,000 .....	15,314	338,898	22,053	223,309	139,361	1,340,977	139,361	670,456
\$100,000 under \$200,000 .....	20,822	827,935	23,136	364,397	116,816	1,316,743	116,816	659,151
\$200,000 under \$500,000 .....	8,192	492,319	13,726	327,656	36,415	473,766	36,415	237,143
\$500,000 under \$1,000,000 .....	1,466	199,007	1,789	136,233	5,152	59,428	5,150	29,716
\$1,000,000 or more .....	993	265,705	1,223	211,985	2,853	36,389	2,850	18,184
<b>Taxable returns, total</b> .....	<b>311,731</b>	<b>3,244,392</b>	<b>346,512</b>	<b>3,054,352</b>	<b>4,936,380</b>	<b>38,583,220</b>	<b>2,195,252</b>	<b>7,094,383</b>
No adjusted gross income .....	228	4,349	144	- 4,909	182	1,723	*10	*37
\$1 under \$5,000 .....	**	**	*3,978	- 3,200	74,435	444,228	*3,411	*6,889
\$5,000 under \$10,000 .....	**11,935	**4,462	*24,031	*52,554	810,292	5,496,796	—	—
\$10,000 under \$15,000 .....	43,729	105,408	40,519	177,581	813,070	6,861,548	*8,231	*21,285
\$15,000 under \$20,000 .....	46,112	185,432	33,309	132,686	573,683	4,608,179	*4,159	*1,087
\$20,000 under \$25,000 .....	42,906	12,912	31,508	115,969	468,566	3,626,998	147,085	124,836
\$25,000 under \$30,000 .....	34,786	168,846	26,504	262,604	372,322	2,722,299	273,478	338,582
\$30,000 under \$40,000 .....	28,960	96,555	45,361	365,777	652,617	4,771,378	647,669	1,620,550
\$40,000 under \$50,000 .....	17,497	186,776	29,306	225,712	419,014	3,364,496	419,014	1,632,445
\$50,000 under \$75,000 .....	38,815	365,987	**	**	392,334	3,469,981	392,334	1,739,775
\$75,000 under \$100,000 .....	15,314	338,898	**72,180	**692,220	138,781	1,330,722	138,781	665,329
\$100,000 under \$200,000 .....	20,822	827,935	22,951	362,159	116,724	1,315,933	116,724	658,746
\$200,000 under \$500,000 .....	8,174	491,356	**15,499	**463,222	36,365	473,210	36,365	236,862
\$500,000 under \$1,000,000 .....	**2,453	**464,400	**	**	5,145	59,364	**7,991	**47,861
\$1,000,000 or more .....	**	**	1,220	211,978	2,850	36,364	**	**
<b>Nontaxable returns, total</b> .....	<b>30,064</b>	<b>99,299</b>	<b>44,235</b>	<b>227,801</b>	<b>707,254</b>	<b>5,254,711</b>	<b>20,081</b>	<b>42,656</b>

Size of adjusted gross income	Total statutory adjustments		Exemptions		Returns with zero bracket amount only		Returns with itemized deductions			
	Number of returns	Amount	Total number of exemptions	Number of exemptions for age 65 or over	Number of returns	Zero bracket amount	Number of returns	Total itemized deductions	Zero bracket amount	
									Number of returns	Amount
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
<b>All returns, total</b> .....	<b>1,873,864</b>	<b>4,434,823</b>	<b>35,306,717</b>	<b>15,890,548</b>	<b>7,138,420</b>	<b>19,420,726</b>	<b>4,314,572</b>	<b>40,565,301</b>	<b>4,080,433</b>	<b>11,831,913</b>
No adjusted gross income .....	6,893	17,241	388,014	175,137	—	—	—	—	—	—
\$1 under \$5,000 .....	30,870	53,723	2,991,793	1,392,182	697,587	1,022,993	105,461	810,545	32,957	49,998
\$5,000 under \$10,000 .....	206,118	236,717	8,212,981	3,759,594	2,479,715	6,560,852	522,359	3,150,752	423,043	936,759
\$10,000 under \$15,000 .....	238,021	311,879	6,931,124	3,140,716	1,637,847	4,753,322	696,650	4,147,024	651,623	1,848,683
\$15,000 under \$20,000 .....	299,007	554,501	5,027,830	2,264,024	968,006	2,934,050	642,824	3,792,846	635,961	1,869,722
\$20,000 under \$25,000 .....	216,402	454,280	3,000,966	1,324,370	538,675	1,623,590	430,412	2,673,179	430,406	1,284,327
\$25,000 under \$30,000 .....	152,246	329,155	1,873,916	820,987	298,508	927,147	288,665	1,934,929	288,541	867,541
\$30,000 under \$40,000 .....	256,100	670,258	2,437,976	1,060,333	258,212	794,128	540,547	4,632,964	534,916	1,603,931
\$40,000 under \$50,000 .....	177,887	530,549	1,645,196	712,214	162,605	498,891	340,982	2,866,278	340,977	1,063,405
\$50,000 under \$75,000 .....	169,061	569,215	1,572,878	687,349	75,983	236,713	403,735	4,441,797	402,430	1,253,942
\$75,000 under \$100,000 .....	47,049	181,071	525,595	238,476	15,218	49,661	142,771	2,185,570	141,457	432,201
\$100,000 under \$200,000 .....	47,340	298,038	487,824	219,864	4,890	15,639	137,252	3,360,617	136,092	430,059
\$200,000 under \$500,000 .....	22,736	153,113	171,942	78,326	1,008	3,249	51,163	3,386,631	50,345	156,364
\$500,000 under \$1,000,000 .....	2,859	38,464	24,352	10,703	138	403	6,989	968,600	6,943	21,934
\$1,000,000 or more .....	1,675	36,618	14,330	6,273	30	88	4,162	2,213,570	4,142	13,048
<b>Taxable returns, total</b> .....	<b>1,761,655</b>	<b>4,282,140</b>	<b>29,136,787</b>	<b>13,116,360</b>	<b>6,105,014</b>	<b>17,441,410</b>	<b>3,778,818</b>	<b>34,956,080</b>	<b>3,774,782</b>	<b>11,211,865</b>
No adjusted gross income .....	286	2,663	3,654	1,499	—	—	—	—	—	—
\$1 under \$5,000 .....	*1,708	*3,435	367,315	183,636	173,860	395,450	*5,763	*12,983	*5,683	*12,048
\$5,000 under \$10,000 .....	160,448	197,086	5,662,220	2,633,474	1,998,091	5,304,464	248,041	862,470	248,039	613,136
\$10,000 under \$15,000 .....	218,659	278,460	6,515,005	2,962,607	1,613,773	4,671,471	590,369	2,869,527	590,264	1,697,285
\$15,000 under \$20,000 .....	292,383	544,149	4,916,786	2,215,811	964,028	2,920,525	615,048	3,314,264	614,863	1,818,281
\$20,000 under \$25,000 .....	213,927	454,184	2,968,781	1,309,515	538,675	1,623,590	420,510	2,522,487	420,510	1,260,653
\$25,000 under \$30,000 .....	**405,830	**996,103	1,868,658	818,358	298,508	927,147	286,113	1,910,833	286,066	861,849
\$30,000 under \$40,000 .....	**	**	2,397,875	1,040,844	**517,913	**1,598,274	527,772	4,271,377	527,097	1,578,028
\$40,000 under \$50,000 .....	177,887	530,549	1,645,196	712,214	**	**	340,982	2,866,278	340,977	1,063,405
\$50,000 under \$75,000 .....	169,016	569,075	1,570,880	686,442	**	**	402,833	4,368,210	401,753	1,253,706
\$75,000 under \$100,000 .....	47,001	180,492	523,274	237,386	**	**	142,183	2,124,644	141,457	432,201
\$100,000 under \$200,000 .....	47,256	297,883	486,814	219,402	**	**	136,977	3,320,537	136,050	429,941
\$200,000 under \$500,000 .....	**27,254	**228,061	171,705	78,221	**	**	51,095	3,357,309	50,941	156,360
\$500,000 under \$1,000,000 .....	**	**	24,308	10,684	136	403	6,975	951,841	**11,082	**34,973
\$1,000,000 or more .....	**	**	14,316	6,267	30	88	4,157	2,203,320	**	**
<b>Nontaxable returns, total</b> .....	<b>112,209</b>	<b>152,683</b>	<b>6,169,930</b>	<b>2,774,188</b>	<b>1,033,406</b>	<b>1,979,316</b>	<b>535,754</b>	<b>5,609,220</b>	<b>305,651</b>	<b>620,048</b>

Footnote(s) at end of table.

**Table 2.5 — Returns of Taxpayers Age 65 or Over: Selected Income and Tax Items, by Size of Adjusted Gross Income — Continued**

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Returns with itemized deductions — Continued		Taxable income		Income tax before credits		Tax credits			
	Excess itemized deductions		Number of returns	Amount	Number of returns	Amount	Total		Credit for the elderly and disabled	
	Number of returns	Amount					Number of returns	Amount	Number of returns	Amount
	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total.....	4,312,867	27,807,575	11,218,853	200,141,865	10,171,544	41,661,529	2,060,204	603,498	389,997	85,554
No adjusted gross income.....	—	—	—	—	*178	*314	*177	*153	—	—
\$1 under \$5,000.....	103,756	524,238	730,544	1,157,625	232,954	10,899	59,093	2,083	**37,503	**1,392
\$5,000 under \$10,000.....	522,959	1,737,806	2,902,758	13,156,627	2,416,636	687,364	407,921	55,073	192,255	36,990
\$10,000 under \$15,000.....	696,650	2,148,626	2,289,470	19,751,741	2,251,255	1,745,179	364,830	75,058	122,549	40,816
\$15,000 under \$20,000.....	642,824	1,891,881	1,603,967	21,041,706	1,584,110	2,307,213	258,611	37,585	*29,159	*5,214
\$20,000 under \$25,000.....	430,412	1,384,301	969,081	17,214,297	964,132	2,237,862	171,368	21,058	*8,531	*1,142
\$25,000 under \$30,000.....	286,665	1,066,964	587,049	13,064,059	587,048	1,938,385	121,829	18,013	—	—
\$30,000 under \$40,000.....	540,547	3,014,836	793,128	22,347,709	792,521	3,885,496	208,106	39,781	—	—
\$40,000 under \$50,000.....	340,982	1,802,794	503,582	18,938,349	503,524	3,873,767	126,900	22,279	—	—
\$50,000 under \$75,000.....	403,735	3,182,892	478,413	23,967,011	478,413	5,847,808	153,348	46,431	—	—
\$75,000 under \$100,000.....	142,771	1,749,649	156,674	11,152,739	156,674	3,271,652	61,886	22,111	—	—
\$100,000 under \$200,000.....	137,252	2,927,154	140,982	15,489,750	140,941	5,437,498	77,835	58,688	—	—
\$200,000 under \$500,000.....	51,163	3,229,458	51,953	11,343,066	51,913	4,825,535	39,340	82,038	—	—
\$500,000 under \$1,000,000.....	6,989	946,514	7,079	3,862,510	7,073	1,823,482	5,366	30,637	—	—
\$1,000,000 or more.....	4,162	2,200,463	4,172	7,654,676	4,172	3,769,075	3,594	92,512	—	—
Taxable returns, total.....	3,777,113	23,733,835	9,879,796	196,909,887	9,884,648	41,584,518	1,773,308	526,486	240,713	60,505
No adjusted gross income.....	—	—	—	—	*9	*229	*8	*69	—	—
\$1 under \$5,000.....	*4,058	*1,931	179,543	474,232	183,521	8,930	*9,660	*114	**5,684	**76
\$5,000 under \$10,000.....	248,041	249,058	2,246,130	11,364,115	2,245,961	662,956	237,246	30,664	89,204	18,287
\$10,000 under \$15,000.....	590,369	1,171,953	2,204,037	19,354,671	2,204,037	1,725,643	317,612	55,521	108,135	35,787
\$15,000 under \$20,000.....	615,048	1,495,521	1,578,891	20,925,026	1,578,855	2,305,883	253,356	36,255	*29,159	*5,214
\$20,000 under \$25,000.....	420,510	1,261,831	959,185	17,146,846	959,184	2,232,217	166,420	15,412	*8,531	*1,142
\$25,000 under \$30,000.....	286,113	1,048,823	584,574	13,005,961	584,573	1,928,216	119,354	7,844	—	—
\$30,000 under \$40,000.....	527,772	2,691,240	785,308	22,236,055	785,809	3,873,866	201,394	28,151	—	—
\$40,000 under \$50,000.....	340,982	1,802,794	503,582	18,938,349	503,524	3,873,767	126,900	22,279	—	—
\$50,000 under \$75,000.....	402,833	3,111,577	**634,410	*35,119,432	478,413	5,847,808	153,348	46,431	—	—
\$75,000 under \$100,000.....	142,183	1,690,722	**	**	**	**	**	**	—	—
\$100,000 under \$200,000.....	136,977	2,888,007	140,940	15,489,405	**297,608	**8,709,072	**139,714	**80,721	—	—
\$200,000 under \$500,000.....	51,095	3,200,354	51,948	11,342,585	*63,154	*10,415,931	**48,296	**203,026	—	—
\$500,000 under \$1,000,000.....	6,975	929,797	**11,248	**11,513,211	**	**	**	**	—	—
\$1,000,000 or more.....	4,157	2,190,227	**	**	**	**	**	**	—	—
Nontaxable returns, total.....	535,754	4,073,740	1,339,057	3,231,978	286,896	77,012	286,896	77,012	149,284	25,049

Size of adjusted gross income	Tax credits — Continued		Income tax after credits		Alternative minimum tax		Total income tax		Total tax liability	
	Earned income credit used to offset income tax before credits		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount								
(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	
All returns, total.....	*31,818	*2,346	9,877,910	41,058,032	71,922	996,891	9,888,880	42,054,995	10,120,433	42,879,785
No adjusted gross income.....	—	—	*9	*160	1,064	26,506	1,071	26,737	23,855	36,445
\$1 under \$5,000.....	—	—	183,521	8,816	*79	*1,307	183,600	10,123	285,739	34,537
\$5,000 under \$10,000.....	*31,818	*2,346	2,245,960	632,292	*672	*4,009	2,246,132	636,301	2,327,730	694,928
\$10,000 under \$15,000.....	—	—	2,204,037	1,670,121	*105	*3,967	2,204,142	1,674,089	2,220,805	1,744,857
\$15,000 under \$20,000.....	—	—	1,577,746	2,269,628	*1,330	*3,231	1,579,076	2,272,859	1,586,812	2,342,433
\$20,000 under \$25,000.....	—	—	955,998	2,216,805	*3,187	*5,662	959,185	2,222,467	959,185	2,281,113
\$25,000 under \$30,000.....	—	—	584,403	1,920,372	*398	*1,315	584,621	1,921,687	584,659	1,954,174
\$30,000 under \$40,000.....	—	—	785,138	3,845,715	7,056	34,953	785,983	3,880,668	785,991	3,983,751
\$40,000 under \$50,000.....	—	—	503,314	3,851,487	10,218	46,068	503,587	3,897,555	503,587	3,968,795
\$50,000 under \$75,000.....	—	—	477,722	5,801,378	17,029	111,877	478,816	5,913,255	478,821	6,039,826
\$75,000 under \$100,000.....	—	—	156,653	3,249,541	8,264	44,040	157,400	3,293,582	157,949	3,352,820
\$100,000 under \$200,000.....	—	—	140,370	5,378,811	10,582	130,758	141,867	5,509,569	141,871	5,585,303
\$200,000 under \$500,000.....	—	—	51,809	4,743,496	9,994	270,397	52,102	5,013,893	52,119	5,056,096
\$500,000 under \$1,000,000.....	—	—	7,064	1,792,846	1,119	77,222	7,111	1,870,068	7,120	1,880,258
\$1,000,000 or more.....	—	—	4,166	3,676,564	825	235,579	4,187	3,912,143	4,190	3,924,448
Taxable returns, total.....	*15,909	*1,320	9,877,910	41,058,032	71,922	996,891	9,888,880	42,054,995	9,888,880	42,806,796
No adjusted gross income.....	—	—	*9	*160	1,064	26,506	1,071	26,737	1,071	27,971
\$1 under \$5,000.....	—	—	183,521	8,816	*79	*1,307	183,600	10,123	183,600	11,701
\$5,000 under \$10,000.....	*15,909	*1,320	2,245,960	632,292	*672	*4,009	2,246,132	636,301	2,246,132	668,978
\$10,000 under \$15,000.....	—	—	2,204,037	1,670,121	*105	*3,967	2,204,142	1,674,089	2,204,142	1,733,584
\$15,000 under \$20,000.....	—	—	1,577,746	2,269,628	*1,330	*3,231	1,579,076	2,272,859	1,579,076	2,340,134
\$20,000 under \$25,000.....	—	—	955,998	2,216,805	*3,187	*5,662	959,185	2,222,467	959,185	2,281,113
\$25,000 under \$30,000.....	—	—	584,403	1,920,372	*398	*1,315	584,621	1,921,687	584,621	1,954,020
\$30,000 under \$40,000.....	—	—	785,138	3,845,715	7,056	34,953	785,983	3,880,668	785,983	3,983,742
\$40,000 under \$50,000.....	—	—	503,314	3,851,487	10,218	46,068	503,587	3,897,555	503,587	3,968,795
\$50,000 under \$75,000.....	—	—	477,722	5,801,378	17,029	111,877	478,816	5,913,255	478,816	6,039,826
\$75,000 under \$100,000.....	—	—	**	**	8,264	44,040	157,400	3,293,582	157,400	3,350,898
\$100,000 under \$200,000.....	—	—	**297,023	**8,628,352	10,582	130,758	141,867	5,509,569	141,867	5,585,293
\$200,000 under \$500,000.....	—	—	**63,039	**10,212,906	9,994	270,397	52,102	5,013,893	52,102	5,056,056
\$500,000 under \$1,000,000.....	—	—	**	**	1,119	77,222	7,111	1,870,068	7,111	1,880,245
\$1,000,000 or more.....	—	—	**	**	825	235,579	4,187	3,912,143	4,187	3,924,441
Nontaxable returns, total.....	*15,909	*1,026	—	—	—	—	—	—	231,553	72,968

\*Estimate should be used with caution because of the small number of sample returns on which it is based

\*\*Data combined to avoid disclosure of information for specific taxpayers.

†Consists of business or profession, farm, partnership, and Small Business Corporation net income less loss

NOTE Detail may not add to total because of rounding.

**Table 2.6 — Returns of Taxpayers Age 65 or Over: Selected Tax Items, by Marital Status of Taxpayer**

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Marital status of taxpayer	All returns, total	Joint returns of husbands and wives				Separate returns of husbands and wives, total	Returns of heads of households, total	Returns of surviving spouses, total	Returns of single persons, total
		Total	Both taxpayers age 65 or over	Primary taxpayer age 65 or over; secondary taxpayer under 65	Secondary taxpayer age 65 or over; primary taxpayer under 65				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns .....	11,891,145	6,583,170	3,999,403	2,134,507	449,260	69,051	190,247	15,633	5,033,044
Adjusted gross income less deficit .....	258,302,843	169,616,248	103,671,419	55,576,183	10,368,646	1,948,758	3,419,956	276,785	83,041,096
<b>Exemptions</b>									
Number of exemptions .....	35,306,717	24,392,066	16,201,182	6,786,466	1,404,418	138,171	511,317	51,380	10,213,783
Amount .....	35,306,717	24,392,066	16,201,182	6,786,466	1,404,418	138,171	511,317	51,380	10,213,783
<b>Returns with zero bracket amount only</b>									
Number of returns .....	7,138,420	3,690,457	2,336,842	1,125,502	228,113	*16,496	91,120	*7,955	3,332,392
Zero bracket amount									
Number of returns .....	7,138,420	3,690,457	2,336,842	1,125,502	228,113	*16,496	91,120	*7,955	3,332,392
Amount .....	19,420,726	11,836,333	7,461,364	3,635,413	739,557	*24,488	203,377	*24,474	7,332,053
<b>With nonitemizers contribution deduction</b>									
Number of returns .....	4,395,550	2,321,553	1,504,598	694,918	122,037	*4,360	55,890	*3,977	2,009,770
Amount .....	263,118	145,118	95,902	42,294	6,921	*85	3,028	*99	114,788
<b>Returns with itemized deductions</b>									
Number of returns .....	4,314,572	2,596,517	1,451,079	948,740	196,698	48,554	92,668	*7,673	1,569,160
Total itemized deductions .....	40,565,301	25,413,371	14,648,173	9,207,018	1,558,179	498,209	596,532	*43,825	14,013,364
Zero bracket amount									
Number of returns .....	4,080,433	2,491,818	1,378,916	927,614	185,288	42,051	86,983	*7,673	1,451,908
Amount .....	11,831,913	8,269,978	4,561,069	3,098,868	610,041	71,487	196,907	*26,088	3,267,453
<b>Excess itemized deductions</b>									
Number of returns .....	4,312,867	2,596,517	1,451,079	948,740	196,698	46,849	92,668	*7,673	1,569,160
Amount .....	27,807,575	16,585,213	9,714,505	5,981,302	889,406	416,934	383,396	*17,736	10,404,296
<b>Taxable income</b>									
Number of returns .....	11,218,853	6,182,275	3,715,758	2,053,116	413,401	58,547	178,103	15,628	4,784,300
Amount .....	200,141,865	131,926,616	79,760,117	43,912,983	8,253,516	1,425,812	2,551,728	208,997	64,028,712
<b>Alternative minimum tax</b>									
Number of returns .....	71,922	39,104	19,546	17,782	1,776	113	†	†	31,304
Amount .....	996,891	565,859	333,714	216,758	15,387	34,422	†	†	391,142
<b>Income tax after credits</b>									
Number of returns .....	9,877,910	5,412,307	3,224,718	1,815,352	372,237	52,864	150,825	*7,674	4,254,240
Amount .....	41,058,032	27,755,344	17,364,374	8,978,878	1,412,093	444,071	470,757	*29,452	12,358,407
<b>Total income tax</b>									
Number of returns .....	9,888,880	5,420,451	3,227,480	1,820,284	372,687	52,922	150,826	*7,674	4,257,007
Amount .....	42,054,995	28,321,275	17,698,088	9,195,707	1,427,480	478,494	475,932	*29,745	12,749,550
<b>Total tax liability</b>									
Number of returns .....	10,120,433	5,608,175	3,334,125	1,896,068	377,982	54,634	152,535	*7,674	4,297,415
Amount .....	42,879,785	29,008,933	18,059,973	9,469,900	1,479,060	492,498	479,067	*31,893	12,867,394

\*Estimate should be used with caution because of the small number of sample returns on which it is based.

†Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

**Table 3.1—Returns With Income Subject to Tax: Adjusted Gross Income, Deductions, Exemptions, Taxable Income, and Tax Items, by Size of Adjusted Gross Income and Type of Tax Computation**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Type of tax computation by size of adjusted gross income	Number of returns	Adjusted gross income	Taxable income	Income subject to tax	Income tax before credits, regular computation		Tax generated		Tax savings over regular computation	Income tax before credits	
					Number of returns	Amount	Number of returns	Amount		Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
<b>Returns with regular tax computation only</b>											
Total	91,301,331	2,009,887,572	1,577,534,436	1,579,051,948	81,375,816	275,820,689	81,375,816	275,862,116	—	81,402,677	276,820,484
Under \$5,000	12,674,932	38,537,176	23,819,689	23,824,614	4,802,057	445,166	4,802,057	447,206	—	4,813,988	454,067
\$5,000 under \$10,000	16,054,067	120,357,432	86,470,584	86,534,445	14,269,962	5,914,930	14,269,962	5,922,679	—	14,284,707	5,929,137
\$10,000 under \$15,000	13,815,825	171,300,159	134,221,306	134,397,751	13,640,403	13,290,105	13,640,403	13,297,961	—	13,640,404	13,338,737
\$15,000 under \$20,000	11,132,413	193,576,756	156,274,101	156,469,666	11,076,445	18,602,969	11,076,445	18,607,870	—	11,076,446	18,659,869
\$20,000 under \$25,000	8,471,493	190,291,074	154,975,641	155,162,138	8,454,401	20,840,058	8,454,401	20,646,481	—	8,454,401	20,872,784
\$25,000 under \$30,000	7,256,444	198,830,528	159,509,682	159,709,793	7,244,618	23,257,626	7,244,618	23,257,762	—	7,244,618	23,323,544
\$30,000 under \$40,000	10,541,684	365,564,846	290,122,103	290,412,912	10,537,517	47,129,365	10,537,517	47,133,416	—	10,537,517	47,235,124
\$40,000 under \$50,000	5,543,075	246,146,827	194,924,254	195,061,214	5,542,612	36,400,576	5,542,612	36,401,813	—	5,542,612	36,574,056
\$50,000 under \$75,000	4,198,403	247,163,366	192,612,936	192,758,910	4,196,218	42,854,184	4,196,218	42,855,761	—	4,196,218	43,022,937
\$75,000 under \$100,000	878,490	74,581,193	57,451,468	57,487,186	877,521	15,793,224	877,521	15,792,926	—	877,521	15,859,314
\$100,000 under \$200,000	548,565	71,744,203	55,202,383	55,251,037	548,292	18,540,165	548,292	18,540,352	—	548,292	18,669,203
\$200,000 under \$500,000	148,391	43,428,741	32,999,525	33,020,024	148,231	13,934,706	148,231	13,934,438	—	148,234	14,008,753
\$500,000 under \$1,000,000	24,146	16,399,355	13,152,190	13,158,451	24,137	6,156,280	24,137	6,156,143	—	24,137	6,181,590
\$1,000,000 or more	13,403	31,965,896	25,798,575	25,802,806	13,402	12,667,335	13,402	12,667,307	—	13,402	12,691,369
<b>Returns with income averaging tax computation only</b>											
Total	3,016,056	151,053,888	123,831,296	117,345,314	3,016,056	31,825,823	3,016,056	29,687,145	2,138,678	3,016,056	29,760,650
Under \$5,000	39,418	347,138	280,638	241,881	39,418	23,327	39,418	17,945	5,382	39,418	17,945
\$5,000 under \$10,000	138,744	1,737,203	1,421,820	1,218,410	138,744	145,361	138,744	114,969	30,412	138,744	114,969
\$10,000 under \$15,000	325,904	5,746,153	4,800,777	4,346,659	325,904	588,047	325,904	506,150	81,897	325,904	506,150
\$15,000 under \$20,000	324,778	7,315,389	6,010,664	5,477,402	324,778	821,514	324,778	719,414	102,100	324,778	719,587
\$20,000 under \$25,000	366,705	10,108,521	8,496,483	7,984,796	366,705	1,299,453	366,705	1,178,052	121,401	366,705	1,180,269
\$25,000 under \$30,000	520,716	18,183,724	15,120,153	14,193,968	520,716	2,639,254	520,716	2,387,845	251,408	520,716	2,387,860
\$30,000 under \$40,000	415,548	18,579,178	15,399,840	14,616,664	415,548	3,038,291	415,548	2,797,175	241,116	415,548	2,797,486
\$40,000 under \$50,000	450,812	27,382,994	22,308,205	21,199,093	450,812	5,328,531	450,812	4,914,203	414,328	450,812	4,927,099
\$50,000 under \$75,000	167,478	14,394,219	11,743,433	11,263,050	167,478	3,360,950	167,478	3,156,947	204,003	167,478	3,163,973
\$75,000 under \$100,000	209,667	27,885,721	22,267,154	21,369,195	209,667	7,609,080	209,667	7,195,482	413,598	209,667	7,228,664
\$100,000 under \$200,000	50,170	13,731,842	11,195,198	10,766,171	50,170	4,688,210	50,170	4,474,606	213,604	50,170	4,488,944
\$200,000 under \$500,000	4,789	3,141,389	2,646,533	2,557,790	4,789	1,237,377	4,789	1,193,027	44,349	4,789	1,195,445
\$500,000 under \$1,000,000	1,327	2,500,417	2,140,396	2,110,235	1,327	1,046,408	1,327	1,031,331	15,077	1,327	1,032,279
<b>Returns with income averaging tax computation only</b>											
Total	1,148,998	1,282,924	2,923,154	28,477,726	98,434	1,282,629	2,937,663	29,761,198	25.4	19.7	9,868
Under \$5,000	—	—	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000	17,826	2,335	33,735	15,610	—	—	33,735	15,610	6.5	4.5	396
\$10,000 under \$15,000	37,500	14,198	129,814	100,771	5,500	1,320	130,314	102,091	8.4	5.9	736
\$15,000 under \$20,000	73,467	46,369	299,065	459,781	36	4,200	299,101	463,982	10.7	8.1	1,424
\$20,000 under \$25,000	94,117	93,936	317,507	679,631	6,336	29,862	320,693	709,493	13.0	9.7	2,185
\$25,000 under \$30,000	134,506	93,948	345,791	1,086,321	2,975	3,141	346,292	1,089,462	13.6	10.8	2,971
\$30,000 under \$40,000	169,522	114,259	513,926	2,273,601	6,117	21,312	515,888	2,294,913	16.2	12.6	4,407
\$40,000 under \$50,000	154,954	111,487	407,162	2,685,998	5,676	13,756	409,347	2,699,754	18.5	14.5	6,497
\$50,000 under \$75,000	215,455	201,703	445,465	4,725,396	26,773	190,954	449,138	4,916,350	23.2	18.0	10,906
\$75,000 under \$100,000	81,235	94,387	166,505	3,069,586	14,324	87,069	167,477	3,156,655	28.0	21.9	18,848
\$100,000 under \$200,000	129,176	272,615	208,027	6,956,049	23,981	327,417	209,400	7,283,479	34.1	26.1	34,738
\$200,000 under \$500,000	36,369	203,728	50,046	4,285,216	9,455	317,946	50,162	4,803,169	42.8	33.5	91,751
\$500,000 under \$1,000,000	3,747	52,700	4,786	1,142,745	1,690	138,108	4,789	1,280,857	50.1	40.8	267,454
\$1,000,000 or more	1,104	35,257	1,325	997,021	571	147,543	1,327	1,145,384	54.3	45.8	863,138

\*Estimate should be used with caution because of the small number of sample returns on which it is based

\*\*Data combined to avoid disclosure of information for specific taxpayers

NOTE: Detail may not add to total because of rounding

**Table 3.2—Returns With Total Income Tax: Total Income Tax as a Percent of Adjusted Gross Income, by Size of Adjusted Gross Income**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Total income tax as a percent of adjusted gross income								
	Total			Under 5 percent			5 under 7 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>All returns</b>									
Total .....	81,639,509	2,097,045,567	301,923,057	14,569,185	146,245,109	4,374,406	9,310,233	132,000,220	8,030,755
Under \$5,000 .....	4,615,640	16,510,283	894,609	4,250,005	16,874,418	354,864	156,813	432,731	25,414
\$5,000 under \$10,000 .....	12,474,889	95,451,291	5,387,814	4,912,910	35,619,807	1,008,345	3,456,214	24,524,980	1,471,156
\$10,000 under \$15,000 .....	13,383,801	166,204,730	12,791,831	3,090,090	37,106,130	1,202,303	2,462,750	30,994,894	1,867,039
\$15,000 under \$20,000 .....	11,276,871	196,196,741	19,491,021	1,098,271	18,819,197	621,299	1,560,667	26,530,546	1,644,251
\$20,000 under \$25,000 .....	8,702,306	195,493,924	20,985,028	494,545	10,981,019	353,955	709,211	15,834,717	965,441
\$25,000 under \$30,000 .....	7,547,355	206,830,967	23,793,004	303,763	8,320,388	266,572	422,500	11,546,846	711,735
\$30,000 under \$40,000 .....	11,005,904	381,861,978	48,605,229	253,099	8,692,801	277,625	377,414	12,828,515	784,834
\$40,000 under \$50,000 .....	5,946,773	264,201,427	38,675,241	91,888	4,097,276	133,561	95,597	4,234,901	254,089
\$50,000 under \$75,000 .....	4,637,722	273,834,369	47,355,174	53,162	3,146,151	97,057	51,741	2,977,328	182,439
\$75,000 under \$100,000 .....	1,045,555	88,940,952	18,759,377	15,749	1,285,056	28,667	10,906	921,228	55,573
\$100,000 under \$200,000 .....	759,565	99,833,885	25,762,519	4,447	562,833	12,799	5,905	927,236	54,093
\$200,000 or more .....	243,228	111,685,019	40,422,211	1,256	740,032	17,362	513	246,299	14,691
<b>Joint returns</b>									
Total .....	42,070,953	1,471,035,154	218,238,039	5,995,870	89,660,343	2,767,366	4,530,723	66,301,677	5,376,480
Under \$5,000 .....	10,683	—	367,155	—	—	—	—	—	—
\$5,000 under \$10,000 .....	1,948,442	16,459,445	409,729	1,865,073	15,647,342	357,019	82,569	806,198	41,746
\$10,000 under \$15,000 .....	4,500,645	56,238,432	2,824,352	2,230,967	26,657,553	885,268	1,699,567	21,756,567	1,302,379
\$15,000 under \$20,000 .....	5,173,229	90,412,910	6,458,299	863,258	14,824,722	492,160	1,259,207	21,399,464	1,325,097
\$20,000 under \$25,000 .....	5,070,661	114,354,677	10,051,572	409,431	9,128,921	292,420	612,367	13,628,365	835,120
\$25,000 under \$30,000 .....	5,171,812	142,055,420	14,325,683	255,886	7,033,256	230,601	379,845	10,405,112	640,108
\$30,000 under \$40,000 .....	8,900,255	310,114,008	36,937,608	223,861	7,688,805	252,177	345,291	11,719,709	718,240
\$40,000 under \$50,000 .....	5,261,484	234,929,671	33,172,043	80,790	3,617,600	119,552	88,157	3,911,084	234,640
\$50,000 under \$75,000 .....	4,206,321	248,091,623	41,644,252	47,159	2,779,366	86,727	48,645	2,971,306	171,031
\$75,000 under \$100,000 .....	932,930	79,316,610	16,242,106	14,132	1,135,911	24,449	9,549	812,583	48,762
\$100,000 under \$200,000 .....	672,763	88,534,464	22,322,290	4,397	554,094	12,550	5,071	811,724	47,266
\$200,000 or more .....	201,728	91,773,147	33,482,951	916	592,773	14,444	455	205,565	12,091
<b>Nonjoint returns</b>									
Total .....	39,568,556	626,010,412	83,685,018	8,573,315	56,584,766	1,607,041	4,779,510	43,698,542	2,654,275
Under \$5,000 .....	4,604,957	17,755,537	527,453	4,250,005	16,874,418	354,864	156,813	432,731	25,414
\$5,000 under \$10,000 .....	10,526,447	78,991,847	4,978,085	3,047,837	19,972,465	651,326	3,373,645	23,718,782	1,429,410
\$10,000 under \$15,000 .....	8,883,156	109,966,298	9,967,479	859,123	10,448,577	317,034	763,183	9,238,327	564,660
\$15,000 under \$20,000 .....	6,103,642	105,783,831	12,032,723	235,013	3,994,475	129,139	301,460	5,131,082	319,154
\$20,000 under \$25,000 .....	3,631,645	81,139,247	10,933,456	85,114	1,852,098	61,535	96,844	2,152,352	130,321
\$25,000 under \$30,000 .....	2,375,543	64,775,548	9,467,321	47,877	1,287,132	35,972	42,655	1,141,734	71,628
\$30,000 under \$40,000 .....	2,105,649	171,747,970	11,667,621	29,238	1,003,996	25,448	32,123	1,108,806	66,594
\$40,000 under \$50,000 .....	665,289	29,271,756	5,503,198	*11,098	*479,676	*14,008	7,440	323,817	19,449
\$50,000 under \$75,000 .....	431,401	25,742,746	5,710,922	6,003	366,785	10,330	*3,096	166,022	*11,408
\$75,000 under \$100,000 .....	112,525	9,624,342	2,517,270	*1,617	*149,146	*4,218	*1,359	*108,645	*6,811
\$100,000 under \$200,000 .....	86,802	11,299,420	3,440,229	*50	*8,739	*249	834	115,512	6,827
\$200,000 or more .....	41,500	19,911,872	6,939,260	340	147,259	2,918	56	40,733	2,599

Size of adjusted gross income	Total income tax as a percent of adjusted gross income—Continued								
	7 under 10 percent			10 under 12 percent			12 under 15 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
<b>All returns</b>									
Total .....	18,930,849	353,308,640	30,477,154	12,265,504	296,597,894	32,885,532	13,408,443	416,451,944	55,989,174
Under \$5,000 .....	180,596	656,819	55,298	—	—	—	—	—	—
\$5,000 under \$10,000 .....	3,964,110	34,205,589	2,772,350	122,728	937,213	100,756	*15,913	*138,914	*17,168
\$10,000 under \$15,000 .....	4,103,274	49,015,226	4,284,678	3,612,547	47,564,030	5,191,288	102,625	1,359,482	178,404
\$15,000 under \$20,000 .....	3,859,913	67,443,356	5,700,630	1,402,533	26,697,496	2,697,039	3,290,712	57,640,867	7,591,332
\$20,000 under \$25,000 .....	2,625,054	58,515,122	5,127,183	1,966,910	44,705,210	4,666,216	1,509,556	33,688,303	4,561,656
\$25,000 under \$30,000 .....	1,807,594	49,378,834	4,288,727	1,843,597	50,300,044	5,560,398	1,876,101	51,884,206	6,819,732
\$30,000 under \$40,000 .....	1,710,432	58,491,591	5,141,311	2,233,946	77,194,510	8,554,426	3,873,273	134,359,508	18,095,639
\$40,000 under \$50,000 .....	432,578	18,994,532	1,670,661	785,717	34,396,769	3,810,737	1,822,073	80,452,385	10,933,176
\$50,000 under \$75,000 .....	205,538	11,983,592	1,037,749	262,142	15,045,713	1,677,266	827,690	47,282,605	6,477,327
\$75,000 under \$100,000 .....	27,032	2,292,220	200,823	22,705	1,918,366	213,434	60,273	5,022,012	683,383
\$100,000 under \$200,000 .....	13,531	1,748,095	148,151	11,250	1,387,336	153,140	26,897	3,415,986	466,632
\$200,000 or more .....	1,197	583,665	49,591	1,429	551,208	60,842	3,330	1,207,677	164,725
<b>Joint returns</b>									
Total .....	9,577,378	241,966,929	20,855,172	6,467,105	206,056,433	22,712,340	7,612,453	294,071,830	39,536,800
Under \$5,000 .....	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000 .....	—	—	—	—	—	—	—	—	—
\$10,000 under \$15,000 .....	561,452	7,714,757	581,901	—	—	—	*170	*1,987	*242
\$15,000 under \$20,000 .....	2,833,014	49,996,797	4,164,652	208,750	4,035,739	415,134	—	—	—
\$20,000 under \$25,000 .....	2,331,200	52,033,156	4,558,012	1,513,196	34,567,495	3,745,979	197,235	4,779,482	586,429
\$25,000 under \$30,000 .....	1,609,728	43,974,359	3,815,178	1,627,547	44,403,266	4,903,798	1,275,771	35,597,080	4,601,461
\$30,000 under \$40,000 .....	1,605,738	55,004,097	4,835,513	2,077,973	72,017,084	7,981,850	3,502,675	121,779,706	16,381,054
\$40,000 under \$50,000 .....	405,626	17,828,262	1,569,068	751,799	32,874,638	3,643,879	1,757,216	77,633,863	10,540,244
\$50,000 under \$75,000 .....	192,968	11,265,243	973,738	254,229	14,560,152	1,622,940	796,094	45,485,251	6,228,083
\$75,000 under \$100,000 .....	24,194	2,048,227	178,734	22,113	1,865,977	207,637	55,720	4,648,147	633,071
\$100,000 under \$200,000 .....	12,485	1,617,246	137,227	10,236	1,258,942	138,922	24,592	3,100,807	423,530
\$200,000 or more .....	973	484,785	41,148	1,262	473,140	52,200	2,980	1,045,507	142,686
<b>Nonjoint returns</b>									
Total .....	9,353,471	111,341,711	9,621,982	5,798,399	92,541,461	10,173,192	5,795,990	122,380,115	16,452,373
Under \$5,000 .....	180,596	656,819	55,298	—	—	—	—	—	—
\$5,000 under \$10,000 .....	3,964,110	34,205,589	2,772,350	122,728	937,213	100,756	*15,913	*138,914	*17,168
\$10,000 under \$15,000 .....	3,541,822	41,300,470	3,702,777	3,612,547	47,564,030	5,191,288	102,455	1,357,495	178,162
\$15,000 under \$20,000 .....	1,026,899	17,446,559	1,535,978	1,193,763	20,561,757	2,281,906	3,290,712	57,640,867	7,591,332
\$20,000 under \$25,000 .....	293,854	6,481,966	569,171	453,714	10,137,715	1,120,237	1,312,321	28,908,821	3,975,227
\$25,000 under \$30,000 .....	197,866	5,404,475	473,549	216,050	5,896,778	656,590	600,330	16,287,126	2,218,270
\$30,000 under \$40,000 .....	104,694	3,487,493	305,798	155,973	5,177,425	572,576	370,598	12,579,802	1,714,585
\$40,000 under \$50,000 .....	26,952	1,166,270	101,593	33,918	1,522,131	166,858	64,857	2,818,522	392,932
\$50,000 under \$75,000 .....	12,570	718,350	64,011	7,913	485,561	54,326	31,596	1,797,354	249,245
\$75,000 under \$100,000 .....	2,838	243,993	22,090	*592	*52,389	*5,797	4,553	7,733,865	50,312
\$100,000 under \$200,000 .....	1,046	130,849	10,924	1,014	128,394	14,218	2,305	315,179	43,102
\$200,000 or more .....	224	98,880	8,443	167	78,058	8,642	350	162,170	22,039

Table 3.2 — Returns With Total Income Tax: Total Income Tax as a Percent of Adjusted Gross Income, by Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Total income tax as a percent of adjusted gross income — Continued								
	15 under 17 percent			17 under 25 percent			25 under 30 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
<b>All returns</b>									
Total .....	5,473,376	210,767,320	33,596,099	6,516,861	352,761,156	70,516,206	637,143	66,576,507	18,146,863
Under \$5,000 .....	**41	**144	**23	**3,414	**19,113	**4,066	—	—	—
\$5,000 under \$10,000 .....	**	**	—	**	**	—	—	—	—
\$10,000 under \$15,000 .....	1,705	25,019	4,032	4,482	63,862	11,534	—	—	—
\$15,000 under \$20,000 .....	43,124	775,770	124,231	15,551	290,697	54,900	*413	*7,245	*1,918
\$20,000 under \$25,000 .....	1,331,116	30,239,060	4,801,900	61,589	1,435,854	266,914	*846	*17,828	*4,694
\$25,000 under \$30,000 .....	482,755	13,099,598	2,099,834	808,239	22,226,692	4,010,731	—	*162	*43
\$30,000 under \$40,000 .....	1,394,877	49,847,474	7,889,558	1,143,408	39,752,899	7,626,705	*10,264	*363,866	*100,452
\$40,000 under \$50,000 .....	1,243,075	55,412,042	8,837,859	1,419,115	63,995,464	12,256,468	—	2,003,665	522,545
\$50,000 under \$75,000 .....	860,579	49,517,282	7,936,269	2,182,357	131,509,036	26,308,182	153,775	9,674,656	2,607,034
\$75,000 under \$100,000 .....	86,419	7,234,589	1,160,834	592,860	50,212,859	6,794,070	174,310	15,250,195	4,093,323
\$100,000 under \$200,000 .....	26,195	3,279,131	526,730	253,587	31,411,648	6,194,049	226,025	29,265,729	8,035,945
\$200,000 or more .....	3,490	1,337,210	214,830	32,259	11,843,034	2,496,288	28,856	9,933,157	2,780,909
<b>Joint returns</b>									
Total .....	3,159,024	149,211,638	23,780,112	3,938,003	254,651,291	51,110,346	430,469	51,883,458	14,143,533
Under \$5,000 .....	**41	**144	**23	**	**	**	—	—	—
\$5,000 under \$10,000 .....	**	**	—	**	**	—	—	—	—
\$10,000 under \$15,000 .....	1,705	25,019	4,032	**507	**7,018	**1,336	—	—	—
\$15,000 under \$20,000 .....	3,151	62,091	9,598	**36	*714	*123	*204	*3,202	*682
\$20,000 under \$25,000 .....	—	*1,105	*4,058	*4,949	*112,175	*20,589	**847	**17,855	**4,701
\$25,000 under \$30,000 .....	13,935	395,062	63,830	*6,299	*173,040	*35,458	**	**	**
\$30,000 under \$40,000 .....	1,026,317	37,419,333	5,898,968	105,665	4,046,304	717,881	*6,681	*226,288	*63,050
\$40,000 under \$50,000 .....	1,170,134	52,268,883	8,336,534	1,012,911	46,133,153	8,479,169	3,496	164,784	47,466
\$50,000 under \$75,000 .....	831,721	47,842,621	7,669,686	1,984,523	119,885,082	23,822,133	34,866	2,418,854	628,200
\$75,000 under \$100,000 .....	83,547	6,984,811	1,120,856	563,817	47,731,990	10,143,704	150,061	13,212,353	3,528,427
\$100,000 under \$200,000 .....	24,555	3,040,165	488,516	240,651	29,831,645	6,447,856	207,892	26,980,542	7,404,494
\$200,000 or more .....	3,109	1,147,577	184,210	18,645	6,729,870	1,442,103	26,422	8,859,581	2,466,313
<b>Nonjoint returns</b>									
Total .....	2,314,352	61,555,682	9,815,987	2,578,858	98,109,866	19,405,860	206,674	14,693,048	4,003,330
Under \$5,000 .....	—	—	—	**	**	**	—	—	—
\$5,000 under \$10,000 .....	—	—	—	**	**	**	—	—	—
\$10,000 under \$15,000 .....	—	—	—	**7,389	**75,957	**14,265	—	—	—
\$15,000 under \$20,000 .....	39,973	713,679	114,832	*15,515	*289,983	*54,777	*209	*4,043	*1,036
\$20,000 under \$25,000 .....	1,330,007	30,213,149	4,797,841	56,640	1,323,378	246,330	*5	*135	*36
\$25,000 under \$30,000 .....	468,820	12,704,516	2,036,004	801,940	22,053,652	3,975,273	**	**	**
\$30,000 under \$40,000 .....	368,560	12,428,142	1,990,589	1,037,743	35,706,595	6,908,824	*3,583	*137,579	*37,401
\$40,000 under \$50,000 .....	72,941	3,143,159	501,325	406,204	17,862,311	3,777,299	39,152	1,838,882	475,080
\$50,000 under \$75,000 .....	28,858	1,674,661	266,583	197,834	11,623,954	2,486,050	118,909	7,255,804	1,978,834
\$75,000 under \$100,000 .....	2,872	249,778	40,177	29,043	2,480,869	542,666	24,249	2,037,842	564,896
\$100,000 under \$200,000 .....	1,940	238,966	38,214	12,936	1,580,003	346,193	18,133	2,285,188	631,451
\$200,000 or more .....	381	189,633	30,620	13,614	5,113,164	1,054,185	2,434	1,133,576	314,596

Size of adjusted gross income	Total income tax as a percent of adjusted gross income — Continued								
	30 under 50 percent			50 under 100 percent			100 percent or more		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
<b>All returns</b>									
Total .....	479,767	116,571,362	43,896,144	22,286	4,949,670	3,141,486	25,862	1,184,255	869,236
Under \$5,000 .....	*3,977	*11,756	*4,057	—	—	—	22,502	1,468,902	454,304
\$5,000 under \$10,000 .....	—	—	—	*706	*4,322	*4,131	600	4,673	10,491
\$10,000 under \$15,000 .....	*5,137	*62,277	*28,483	*541	*6,327	*4,799	650	7,482	19,271
\$15,000 under \$20,000 .....	*4,149	*64,186	*31,655	*1,224	*22,254	*12,753	314	5,127	11,013
\$20,000 under \$25,000 .....	*3,364	*74,159	*34,622	*1,000	*2,303	*1,420	*15	*349	*1,027
\$25,000 under \$30,000 .....	*2,522	*67,023	*29,563	*263	*6,747	*4,406	*15	*428	*1,272
\$30,000 under \$40,000 .....	8,198	294,834	103,899	799	29,487	16,600	194	6,493	14,180
\$40,000 under \$50,000 .....	10,872	478,025	173,288	3,153	133,642	76,184	57	2,727	6,673
\$50,000 under \$75,000 .....	36,320	2,428,025	629,741	3,725	226,989	143,652	693	42,990	58,457
\$75,000 under \$100,000 .....	52,727	4,603,241	1,502,230	2,293	185,990	112,863	179	15,097	21,876
\$100,000 under \$200,000 .....	186,584	27,101,789	9,060,502	4,725	676,469	434,708	419	57,631	75,771
\$200,000 or more .....	165,917	61,385,946	32,068,104	4,757	3,655,141	2,329,969	224	141,651	194,901
<b>Joint returns</b>									
Total .....	330,163	92,547,252	34,910,317	16,075	3,684,273	2,326,814	13,690	999,970	718,759
Under \$5,000 .....	—	—	—	—	—	—	**	**	**
\$5,000 under \$10,000 .....	—	—	—	**746	**7,586	**5,898	—	—	—
\$10,000 under \$15,000 .....	*5,137	*62,277	*28,483	—	—	—	**11,836	**1,233,825	**392,910
\$15,000 under \$20,000 .....	*4,149	*64,186	*31,655	*1,282	*23,670	*13,605	**292	*4,753	*7,789
\$20,000 under \$25,000 .....	*2,736	*71,438	*31,442	—	—	—	**	**	**
\$25,000 under \$30,000 .....	—	—	—	*263	*6,747	*4,406	*15	*428	*1,272
\$30,000 under \$40,000 .....	5,682	200,241	73,287	*221	*7,304	*4,501	151	5,139	11,086
\$40,000 under \$50,000 .....	8,148	361,173	118,993	3,153	133,642	76,184	54	2,590	6,313
\$50,000 under \$75,000 .....	14,397	954,926	342,379	1,076	68,972	46,517	643	39,851	52,818
\$75,000 under \$100,000 .....	7,628	700,369	238,873	2,000	161,996	97,237	169	14,247	20,557
\$100,000 under \$200,000 .....	139,330	20,796,107	6,853,518	3,512	497,091	309,664	342	46,100	58,747
\$200,000 or more .....	142,956	69,336,535	27,191,686	3,822	2,777,067	1,768,802	188	120,746	167,267
<b>Nonjoint returns</b>									
Total .....	149,604	24,024,110	8,985,828	6,211	1,265,397	814,671	12,172	184,285	150,478
Under \$5,000 .....	*3,977	*11,756	*4,057	—	—	—	**	**	**
\$5,000 under \$10,000 .....	—	—	—	**501	**3,063	**3,032	—	—	—
\$10,000 under \$15,000 .....	—	—	—	—	—	—	**11,916	**222,923	**91,156
\$15,000 under \$20,000 .....	—	—	—	**42	**687	**568	**37	**722	**4,251
\$20,000 under \$25,000 .....	**3,150	**69,744	**32,744	—	—	—	—	—	—
\$25,000 under \$30,000 .....	—	—	—	—	—	—	—	—	—
\$30,000 under \$40,000 .....	*2,516	*94,593	*30,612	*578	*22,183	*12,099	*43	*1,355	*3,094
\$40,000 under \$50,000 .....	*2,724	*116,852	*54,295	—	—	—	3	136	360
\$50,000 under \$75,000 .....	21,923	1,473,099	487,362	*2,649	*158,017	*97,135	*50	*3,139	*5,640
\$75,000 under \$100,000 .....	45,099	3,902,972	1,263,357	293	23,995	15,626	*10	*849	*1,319
\$100,000 under \$200,000 .....	47,254	6,305,682	2,206,984	1,213	179,378	125,044	77	11,531	17,023
\$200,000 or more .....	22,961	12,049,410	4,906,418	935	878,074	561,167	36	20,905	27,634

\*Estimate should be used with caution because of the small number of sample returns on which it is based

\*\*Data combined to avoid disclosure of information for specific taxpayers.

NOTE: Detail may not add to total because of rounding

**Table 3.3 — All Returns: Tax Liability, Tax Credits and Taxpayments, by Size of Adjusted Gross Income**  
(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Total tax liability				Total tax credits										
	All returns		Total tax liability		Amount	Number of returns	Child care credit		Credit for the elderly and disabled		Residential energy credit		Political contributions credit		
	(1)	(2)	(3)	(4)			(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
<b>All returns, total</b>	<b>99,438,708</b>	<b>83,769,581</b>	<b>312,533,719</b>	<b>20,468,050</b>	<b>9,263,308</b>	<b>14,670,971</b>	<b>3,558,335</b>	<b>7,545,568</b>	<b>2,648,834</b>	<b>474,960</b>	<b>107,002</b>	<b>2,655,851</b>	<b>645,093</b>	<b>5,105,202</b>	<b>257,406</b>
No adjusted gross income	1,003,708	282,929	564,717	4,937	2,141	226	22	—	—	—	—	—	—	218	19
\$1 under \$5,000	16,239,737	5,998,072	7,428,851	291,846	13,984	120,455	4,470	15,908	158,904	321,503	11,392	77,865	12,850	59,091	1,895
\$5,000 under \$10,000	18,448,678	13,078,552	6,031,120	3,453,037	577,232	1,252,668	229,010	63,195	159,900	226,778	45,578	119,337	12,957	305,237	11,370
\$10,000 under \$15,000	14,081,086	13,601,370	13,585,268	2,121,154	667,610	1,668,563	501,704	1,003,268	414,678	152,268	49,506	171,505	21,040	412,462	16,480
\$15,000 under \$20,000	11,484,459	11,377,430	13,508,064	2,148,102	708,002	1,736,470	482,793	1,005,367	410,115	50,750	9,183	278,469	41,997	483,227	21,498
\$20,000 under \$25,000	8,815,390	8,759,973	21,991,315	2,023,878	662,234	1,642,247	413,078	925,646	324,320	—	—	363,494	87,075	560,042	25,816
\$25,000 under \$30,000	7,635,404	7,588,558	24,831,112	2,055,738	726,396	1,667,278	405,972	939,461	296,450	—	—	363,494	87,075	494,904	22,447
\$30,000 under \$35,000	11,075,106	11,033,321	50,114,710	3,310,188	1,148,468	2,738,063	679,631	1,500,258	483,314	—	—	639,189	151,556	854,087	44,761
\$35,000 under \$40,000	5,863,041	5,953,977	39,787,434	1,976,931	841,868	1,594,860	438,471	818,236	284,816	—	—	335,793	103,851	749,996	28,935
\$40,000 under \$45,000	4,857,702	4,843,350	48,815,244	1,890,504	1,081,986	1,466,349	363,846	575,254	218,224	—	—	335,793	103,851	749,996	41,771
\$45,000 under \$50,000	1,049,444	1,047,600	19,330,931	532,005	566,907	354,320	71,917	82,419	35,720	—	—	60,314	20,217	252,313	15,980
\$50,000 under \$55,000	761,193	760,025	26,325,089	471,487	929,171	304,750	48,961	41,509	17,814	—	—	38,216	13,283	254,295	17,864
\$55,000 under \$60,000	189,711	188,439	18,967,824	151,278	589,584	98,371	14,869	6,257	3,283	—	—	8,157	5,034	90,255	6,553
\$60,000 under \$1,000,000	29,215	29,172	7,567,350	23,773	244,522	15,508	2,358	538	294	—	—	1,189	844	14,723	1,220
\$1,000,000 or more	14,834	14,811	14,170,661	13,192	472,992	8,919	1,231	232	132	—	—	518	300	8,627	799
<b>Taxable returns, total</b>	<b>81,639,509</b>	<b>61,639,509</b>	<b>311,250,936</b>	<b>17,635,637</b>	<b>7,990,080</b>	<b>13,541,938</b>	<b>3,284,560</b>	<b>6,800,342</b>	<b>2,401,620</b>	<b>298,300</b>	<b>73,208</b>	<b>2,526,385</b>	<b>555,685</b>	<b>5,007,007</b>	<b>254,047</b>
No adjusted gross income	20,994	20,994	427,541	4,167	1,665	180	21	—	—	—	—	—	—	175	18
\$1 under \$5,000	4,594,646	4,594,646	550,359	65,271	1,885	43,183	1,436	—	—	—	—	—	—	37,500	1,362
\$5,000 under \$10,000	12,474,889	12,474,889	5,767,817	1,600,077	227,845	573,213	74,879	153,376	37,862	—	—	73,311	7,519	272,672	10,041
\$10,000 under \$15,000	13,383,801	13,383,801	13,552,048	1,724,390	480,780	1,445,004	398,777	824,440	320,990	136,176	43,347	158,254	16,322	395,396	16,119
\$15,000 under \$20,000	11,276,871	11,276,871	19,374,143	2,019,645	597,851	1,676,144	453,341	968,564	392,594	50,750	9,163	256,192	30,287	475,765	21,277
\$20,000 under \$25,000	8,702,306	8,702,306	21,874,987	1,945,978	538,359	1,609,444	377,633	914,048	316,177	—	—	350,275	65,660	556,141	25,537
\$25,000 under \$30,000	7,547,355	7,547,355	24,740,853	1,991,224	599,542	1,638,003	380,005	926,061	292,094	—	—	350,275	65,660	487,301	22,252
\$30,000 under \$35,000	11,005,904	11,005,904	50,046,277	3,256,104	1,036,704	2,721,386	659,545	1,493,746	482,521	—	—	631,295	132,448	848,907	44,575
\$35,000 under \$40,000	5,846,773	5,846,773	39,767,421	1,962,976	784,999	1,590,968	436,558	815,734	284,227	—	—	335,624	103,605	565,355	26,914
\$40,000 under \$45,000	4,637,722	4,637,722	48,797,393	1,876,808	963,182	1,464,276	363,384	574,577	218,122	—	—	335,624	103,605	748,771	41,657
\$45,000 under \$50,000	1,045,455	1,045,455	19,323,437	529,978	535,783	352,688	71,573	129,006	56,908	—	—	106,645	38,506	251,223	15,871
\$50,000 under \$55,000	759,565	759,565	26,323,644	470,872	924,397	304,669	48,953	—	—	—	—	—	—	254,214	17,856
\$55,000 under \$60,000	199,284	199,284	18,967,214	151,192	584,624	96,624	18,456	—	—	—	—	—	—	113,597	8,570
\$60,000 under \$1,000,000	29,144	29,144	7,567,064	23,769	243,571	122,779	—	538	294	—	—	1,189	844	—	—
\$1,000,000 or more	14,800	14,800	14,170,635	13,186	468,993	—	—	232	132	—	—	—	—	—	—
<b>Nontaxable returns, total</b>	<b>17,799,199</b>	<b>2,130,072</b>	<b>1,282,783</b>	<b>2,832,413</b>	<b>1,273,229</b>	<b>1,129,033</b>	<b>373,775</b>	<b>745,226</b>	<b>247,214</b>	<b>176,560</b>	<b>33,794</b>	<b>129,466</b>	<b>89,408</b>	<b>98,195</b>	<b>3,359</b>

Footnote(s) at end of table.

Table 3.3 — All Returns: Tax Liability, Tax Credits and Tax Payments, by Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Total tax credits — Continued												Income tax after credits	
	Nonpersonal credits												Earned income credit used to offset income tax before credits	
	Research and experimentation credit												Number of returns	
	Other tax credits												Amount	
Total														
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	
All returns, total	5,013,889	5,324,191	738,014	4,517,947	4,410,087	8,980	23,217	143,438	152,872	2,278,219	280,783	81,557,399	297,422,715	
No adjusted gross income	4,935	2,119	†	4,934	2,073	†	†	—	—	—	—	9,925	46,710	
\$1 under \$5,000	69,680	4,556	*5,603	64,077	4,451	—	—	—	—	—	—	4,594,207	466,889	
\$5,000 under \$10,000	346,232	72,496	*15,707	312,449	67,663	—	—	—	—	—	—	12,472,371	5,369,868	
\$10,000 under \$15,000	512,691	186,106	*31,994	454,064	156,558	—	—	—	—	—	—	13,361,383	12,765,836	
\$15,000 under \$20,000	480,375	225,210	*30,265	445,404	196,762	—	—	—	—	—	—	11,272,244	18,458,017	
\$20,000 under \$25,000	463,579	249,155	*25,808	426,172	230,240	—	—	—	—	—	—	8,695,395	20,932,593	
\$25,000 under \$30,000	506,693	320,423	†	452,928	237,949	—	—	—	—	—	—	7,544,613	23,777,417	
\$30,000 under \$40,000	766,744	468,837	90,796	676,932	431,028	—	—	—	—	—	—	10,986,131	46,474,522	
\$40,000 under \$50,000	502,283	403,399	*39,221	463,052	384,815	*713	126	10,206	5,311	11,834	5,431	3,895,546	38,533,616	
\$50,000 under \$75,000	627,912	728,150	67,449	555,899	543,486	*2,364	531	13,263	16,476	15,469	4,621,458	46,880,687	46,880,687	
\$75,000 under \$100,000	274,465	494,990	35,912	249,376	358,806	*683	1,376	6,378	15,469	1,037,729	18,456,380	18,456,380	18,456,380	
\$100,000 under \$200,000	304,599	880,210	32,762	278,263	624,902	1,858	1,409	5,713	21,731	25,984	752,994	24,309,195	24,309,195	
\$200,000 under \$500,000	112,903	574,715	17,361	104,880	521,618	1,521	9,134	3,186	22,855	17,906	1,037,729	752,994	752,994	
\$500,000 under \$1,000,000	19,070	242,164	757	18,572	225,149	298	3,055	684	8,038	28,858	28,858	28,858	28,858	
\$1,000,000 or more	11,728	471,761	2,664	10,925	364,590	414	7,515	443	19,487	14,704	14,704	14,704	14,704	
Taxable returns, total	4,332,173	4,582,060	581,258	3,895,634	3,845,009	8,980	23,217	118,983	132,576	988,829	123,459	81,557,399	297,422,715	
No adjusted gross income	4,167	1,644	†	4,166	1,597	†	†	—	—	—	—	9,925	46,710	
\$1 under \$5,000	*20,382	*398	*5,603	*14,779	*392	—	—	—	—	*1,706	*51	4,594,207	466,889	
\$5,000 under \$10,000	176,610	29,557	*2,398	152,944	26,390	—	—	—	—	967,123	123,408	12,472,371	5,369,868	
\$10,000 under \$15,000	313,746	82,003	*22,413	278,678	69,422	—	—	—	—	—	—	13,361,383	12,765,836	
\$15,000 under \$20,000	399,084	144,510	*24,662	359,716	125,895	—	—	—	—	—	—	11,272,244	18,458,017	
\$20,000 under \$25,000	412,401	160,726	*23,559	378,351	147,706	—	—	—	—	—	—	8,695,395	20,932,593	
\$25,000 under \$30,000	461,712	219,537	†	*1,046,732	*549,801	—	—	—	—	—	—	7,544,613	23,777,417	
\$30,000 under \$40,000	720,607	377,159	85,193	449,949	330,574	—	—	—	—	—	—	10,988,131	46,474,522	
\$40,000 under \$50,000	489,180	348,441	*39,221	450,763	528,249	*713	126	10,206	5,311	11,834	5,431	3,895,546	38,533,616	
\$50,000 under \$75,000	614,216	599,798	59,596	550,763	528,249	*2,364	531	12,556	14,044	15,469	4,621,458	46,880,687	46,880,687	
\$75,000 under \$100,000	272,478	464,211	35,912	247,559	333,458	*683	1,376	6,208	10,038	1,037,729	18,456,380	18,456,380	18,456,380	
\$100,000 under \$200,000	303,984	875,444	†	*1,366,932	*1,366,932	1,858	1,409	*5,576	*52,471	25,984	752,994	24,309,195	24,309,195	
\$200,000 under \$500,000	112,818	569,757	*50,823	*401,072	*366,932	1,521	9,134	*5,576	*52,471	17,906	1,037,729	752,994	752,994	
\$500,000 under \$1,000,000	19,066	241,213	†	†	†	288	3,055	†	†	28,858	28,858	28,858	28,858	
\$1,000,000 or more	11,722	467,662	2,658	10,925	364,590	414	7,515	443	19,487	14,704	14,704	14,704	14,704	
Non-taxable returns, total	681,716	742,131	35,452	622,313	565,078	—	—	24,455	20,296	1,289,390	157,323	—	—	

Footnote(s) at end of table.



**Table 3.3—All Returns: Tax Liability, Tax Credits and Taxpayments, by Size of Adjusted Gross Income — Continued**  
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Total income tax		Additional tax for tax preferences			Total			Alternative minimum tax			Tax from recomputing prior-year investment credit			Penalty tax on individual retirement arrangements			Self-employment tax			Social security taxes on tip income		
	Number of returns	Amount	Total		Alternative minimum tax		Total		Alternative minimum tax		Tax from recomputing prior-year investment credit		Penalty tax on individual retirement arrangements		Self-employment tax		Social security taxes on tip income						
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount					
<b>All returns, total</b>	<b>81,639,509</b>	<b>301,923,057</b>	<b>370,311</b>	<b>4,500,342</b>	<b>370,212</b>	<b>4,490,251</b>	<b>10,180,217</b>	<b>10,803,921</b>	<b>1,005,453</b>	<b>530,023</b>	<b>218,984</b>	<b>54,791</b>	<b>9,055,932</b>	<b>10,092,996</b>	<b>97,972</b>	<b>11,958</b>							
No adjusted gross income	20,994	418,860	11,079	372,151	11,036	371,793	270,792	164,045	51,281	27,629	1,277	1,312	222,388	132,587	9	*88							
\$1 under \$5,000	4,594,646	475,748	439	8,849	439	8,849	1,098,765	335,928	28,971	15,629	*5,118	*1,353	956,435	315,934	*31,818	*1,460							
\$5,000 under \$10,000	12,474,869	5,387,814	3,018	17,946	3,018	17,946	1,356,617	749,559	51,842	32,143	*2,231	*520	1,282,034	714,924	*19,888	*2,470							
\$10,000 under \$15,000	13,393,801	12,791,831	2,418	25,935	2,418	25,935	1,203,970	993,458	85,023	32,767	*23,293	*2,606	1,117,812	956,858	*5,683	*865							
\$15,000 under \$20,000	11,276,871	18,491,021	5,953	33,005	5,953	33,005	1,105,271	1,017,043	64,299	35,773	27,424	3,259	1,021,358	974,058	*13,638	*3,647							
\$20,000 under \$25,000	8,702,306	20,985,028	12,365	52,435	12,365	52,435	965,291	1,006,288	87,102	43,473	18,109	4,262	880,683	955,826	*6,056	*367							
\$25,000 under \$30,000	7,547,355	23,793,004	11,254	15,587	11,254	15,587	897,603	1,008,108	78,467	23,962	21,771	3,966	1,008,821	1,009,493	*3,582	*220							
\$30,000 under \$40,000	11,005,904	48,605,229	37,334	130,677	37,334	130,677	1,275,217	1,509,481	177,982	25,923	27,043	14,566	1,011,356	1,442,764	*9,210	*1,713							
\$40,000 under \$50,000	5,946,773	38,675,241	57,099	141,625	57,099	141,622	726,220	1,112,194	192,501	28,995	27,727	7,443	609,013	1,063,752	*5,437	*196							
\$50,000 under \$75,000	4,637,722	47,355,174	81,522	474,487	81,522	474,487	743,459	1,490,070	136,601	61,803	21,722	7,646	619,893	1,365,250	*2,031	*196							
\$75,000 under \$100,000	1,045,455	18,759,377	44,845	302,997	44,845	302,997	251,960	571,554	58,907	18,542	8,195	5,134	204,027	533,689	—	—							
\$100,000 under \$200,000	759,565	25,762,519	61,899	793,802	61,857	790,831	247,994	562,570	95,671	59,011	1,647	2,317	174,750	482,429	*561	*230							
\$200,000 under \$500,000	199,284	18,775,081	32,932	666,886	32,921	665,469	74,392	192,743	42,333	54,123	310	221	47,415	118,963	*37	*5							
\$500,000 under \$1,000,000	29,144	7,526,585	5,021	394,072	5,018	393,420	13,182	40,765	8,903	19,884	54	30	6,508	16,528	*11	*6							
\$1,000,000 or more	14,800	14,120,545	3,133	865,889	3,133	865,199	7,784	50,116	3,911	31,294	37	135	3,439	9,421	11	396							
<b>Taxable returns, total</b>	<b>81,639,509</b>	<b>301,923,057</b>	<b>370,311</b>	<b>4,500,342</b>	<b>370,212</b>	<b>4,490,251</b>	<b>7,979,391</b>	<b>9,327,879</b>	<b>836,215</b>	<b>425,844</b>	<b>198,117</b>	<b>48,863</b>	<b>7,016,013</b>	<b>8,733,397</b>	<b>74,102</b>	<b>9,742</b>							
No adjusted gross income	20,994	418,860	11,079	372,151	11,036	371,793	7,408	8,680	1,629	3,081	3	( )	6,055	5,160	*3	*48							
\$1 under \$5,000	4,594,646	475,748	439	8,849	439	8,849	200,852	74,611	6,918	7,464	—	—	178,073	66,834	*11,931	*223							
\$5,000 under \$10,000	12,474,869	5,387,814	3,018	17,946	3,018	17,946	719,134	360,103	18,079	2,453	*7,954	*378	972,497	375,427	*15,911	*1,531							
\$10,000 under \$15,000	13,393,801	12,791,831	2,418	25,935	2,418	25,935	986,101	760,218	59,206	23,475	*15,910	*1,500	909,083	732,753	*5,683	*865							
\$15,000 under \$20,000	11,276,871	18,491,021	5,953	33,005	5,953	33,005	1,004,712	883,122	58,945	33,045	24,610	2,680	923,091	843,444	*13,638	*3,647							
\$20,000 under \$25,000	8,702,306	20,985,028	12,365	52,435	12,365	52,435	907,624	889,959	76,935	27,899	15,891	3,334	825,915	856,061	*6,056	*367							
\$25,000 under \$30,000	7,547,355	23,793,004	11,254	15,587	11,254	15,587	856,400	947,849	68,789	18,631	21,234	3,977	770,851	924,597	*3,582	*220							
\$30,000 under \$40,000	11,005,904	48,605,229	37,334	130,677	37,334	130,677	1,275,800	1,441,048	109,037	40,959	53,043	14,566	1,028,952	1,375,066	*9,210	*1,713							
\$40,000 under \$50,000	5,946,773	38,675,241	57,099	141,625	57,099	141,622	719,016	1,092,181	89,639	26,754	*49,268	*14,749	602,892	1,045,902	*5,437	*296							
\$50,000 under \$75,000	4,637,722	47,355,174	81,522	474,487	81,522	474,487	737,831	1,442,219	136,099	60,332	—	—	614,860	1,349,542	*2,031	*196							
\$75,000 under \$100,000	1,045,455	18,759,377	44,845	302,997	44,845	302,997	249,815	564,061	58,232	17,284	8,195	5,134	202,226	528,607	—	—							
\$100,000 under \$200,000	759,565	25,762,519	61,899	793,802	61,857	790,831	247,534	561,125	95,464	56,555	*1,919	*2,379	174,442	481,598	*561	*230							
\$200,000 under \$500,000	199,284	18,775,081	32,932	666,886	32,921	665,469	74,237	192,134	42,252	53,793	—	—	47,322	118,709	*37	*5							
\$500,000 under \$1,000,000	29,144	7,526,585	5,021	394,072	5,018	393,420	13,154	40,765	8,886	19,630	54	30	6,496	16,496	*11	*6							
\$1,000,000 or more	14,800	14,120,545	3,133	865,889	3,133	865,199	7,773	50,090	5,906	31,288	37	135	3,433	9,200	11	396							
<b>Non-taxable returns, total</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>2,200,826</b>	<b>1,476,042</b>	<b>169,238</b>	<b>104,179</b>	<b>20,947</b>	<b>5,928</b>	<b>2,039,919</b>	<b>1,358,999</b>	<b>23,870</b>	<b>2,216</b>							

Footnote(s) at end of table.

Table 3.3 — All Returns: Tax Liability, Tax Credits and Taxpayments, by Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Earned income credit used to offset non-income taxes		Number of returns without tax liability	Taxpayers											
	Number of returns	Amount		Total <sup>2</sup>		Income tax withheld		Estimated tax payments		Payment with request for extension of filing time		Excess social security taxes withheld		Credit for tax on certain gasoline, fuel, and oil	
			(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
All returns, total	731,732	193,259	15,669,127	92,150,932	345,156,777	85,219,966	281,388,979	11,241,617	53,097,835	856,137	9,747,378	840,409	523,913	1,590,399	202,064
No adjusted gross income	81,981	18,189	720,779	552,609	1,005,752	332,906	561,779	105,521	267,420	14,387	109,146	6,689	5,216	176,027	43,880
\$1 under \$5,000	265,661	68,826	10,840,665	13,022,993	2,918,185	12,581,570	2,605,506	383,913	223,728	47,807	52,655	680	457	96,340	10,187
\$5,000 under \$10,000	384,090	106,245	3,370,124	14,155,200	17,972,665	12,942,982	9,098,818	1,314,801	882,214	76,192	49,881	2,611	5,805	141,217	12,638
\$10,000 under \$15,000	—	—	459,716	13,316,218	17,972,665	11,885,125	15,919,976	1,837,164	1,933,280	67,948	101,826	4,864	2,152	148,219	15,426
\$15,000 under \$20,000	—	—	107,029	11,245,046	24,324,920	10,229,014	21,668,321	1,635,298	2,547,834	72,952	88,678	2,744	3,423	154,220	15,864
\$20,000 under \$25,000	—	—	55,417	8,695,643	26,521,258	8,076,948	23,892,097	1,169,609	2,475,570	63,407	124,897	4,746	2,401	143,580	24,605
\$25,000 under \$30,000	—	—	46,846	7,559,829	30,171,649	7,165,678	27,830,399	838,087	2,234,859	52,753	88,378	9,958	2,947	121,894	13,316
\$30,000 under \$40,000	—	—	41,785	11,010,222	59,398,714	10,499,879	54,825,596	1,198,024	4,335,364	91,838	179,148	72,832	12,519	188,551	23,659
\$40,000 under \$50,000	—	—	9,064	5,923,423	44,398,063	5,582,606	39,835,517	858,578	4,263,135	72,172	220,662	199,567	57,748	171,408	17,063
\$50,000 under \$75,000	—	—	14,352	4,628,596	51,935,786	4,244,395	43,291,889	1,001,769	7,777,915	114,333	640,148	327,547	179,142	164,339	15,609
\$75,000 under \$100,000	—	—	1,844	1,041,521	18,992,389	871,451	13,493,490	400,658	4,973,885	52,565	428,971	102,325	83,527	38,420	3,477
\$100,000 under \$200,000	—	—	1,168	755,410	24,122,449	617,508	14,998,154	349,884	7,783,501	81,482	1,214,683	70,304	93,284	34,376	3,846
\$200,000 under \$500,000	—	—	272	198,455	16,735,590	155,844	9,045,092	116,965	5,828,567	36,917	1,791,229	28,033	54,855	9,123	1,353
\$500,000 under \$1,000,000	—	—	43	29,015	5,908,250	22,616	2,278,480	19,849	2,547,168	7,901	1,064,316	4,874	12,541	1,723	598
\$1,000,000 or more	—	—	23	14,752	10,677,395	11,438	2,043,864	11,497	5,023,596	5,483	3,592,765	2,635	7,897	966	542
Taxable returns, total	78,100,221	338,578,453	72,132,235	276,188,847	10,485,714	52,021,281	762,130	9,618,383	819,792	504,249	1,117,933	113,100	648	220	157
No adjusted gross income	—	—	—	11,187	177,966	8,993	43,200	3,165	53,116	1,603	79,906	280	381	648	157
\$1 under \$5,000	—	—	3,609,699	1,246,179	3,460,119	1,137,191	1,625,518	68,496	22,408	22,408	40,318	—	—	4,753	157
\$5,000 under \$10,000	—	—	11,023,838	8,197,934	10,066,735	7,452,394	58,490	35,101	70,075	58,490	35,101	—	—	84,551	2,573
\$10,000 under \$15,000	—	—	12,792,495	17,228,172	11,453,001	15,362,670	1,746,438	1,783,389	73,744	51,089	73,744	690	116	84,333	7,284
\$15,000 under \$20,000	—	—	11,072,760	23,942,537	10,098,364	21,376,646	1,584,578	2,468,254	63,077	81,928	81,928	690	116	142,011	14,810
\$20,000 under \$25,000	—	—	8,599,942	26,195,794	8,009,715	23,725,160	1,138,760	2,341,236	60,015	115,188	115,188	3,209	536	129,276	12,002
\$25,000 under \$30,000	—	—	7,478,996	29,885,150	7,095,183	23,725,160	818,480	2,189,197	46,406	75,938	75,938	9,240	2,805	108,411	10,882
\$30,000 under \$40,000	—	—	10,957,043	59,178,032	10,459,261	54,664,839	1,179,772	4,281,090	90,826	174,708	174,708	70,982	12,021	184,192	22,845
\$40,000 under \$50,000	—	—	5,909,029	44,324,228	5,571,219	39,771,286	856,002	4,257,264	71,122	217,524	217,524	198,523	57,360	168,584	16,884
\$50,000 under \$75,000	—	—	4,611,900	51,846,240	4,231,331	43,246,909	937,632	7,740,580	112,966	635,826	635,826	327,236	178,656	201,015	19,018
\$75,000 under \$100,000	—	—	1,037,542	18,943,016	868,311	13,454,627	399,741	4,964,738	52,449	427,483	427,483	102,222	83,444	92,918	3,845
\$100,000 under \$200,000	—	—	753,985	24,105,670	616,371	14,987,912	349,512	7,777,623	81,431	1,214,464	1,214,464	70,208	92,918	34,367	3,845
\$200,000 under \$500,000	—	—	198,125	16,726,637	155,634	9,041,376	116,810	5,824,853	36,880	1,790,325	1,790,325	27,995	54,536	9,108	1,348
\$500,000 under \$1,000,000	—	—	28,953	5,904,191	22,577	2,276,958	19,821	2,545,712	7,889	1,063,306	1,063,306	7,494	20,393	22,684	1,130
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Non-taxable returns, total	731,732	193,259	15,669,127	14,050,711	6,578,325	13,087,725	5,200,132	755,903	1,076,555	96,007	128,995	20,617	19,664	472,466	88,964

Footnotes at end of table.

Table 3.3 — All Returns: Tax Liability, Tax Credits and Taxpayments, by Size of Adjusted Gross Income — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Taxpayments — Continued														
Size of adjusted gross income	Credit from regulated investment companies		Overpayment of withheld profit tax				Earned income credit, refundable portion		Advance earned income credit payments					
	Number of returns	Amount	Total		Net income limitation credit		Number of returns	Amount	Number of returns	Amount				
			Number of returns	Amount	Number of returns	Amount								
<b>All returns, total</b>	57,996	38,842	136,127	104,968	12,046	7,735	4,097,751	1,161,602	10,587	2,547				
No adjusted gross income	40	150	7,335	9,565	1,052	1,852	9,022	1,468	16	179				
\$1 under \$5,000	7,954	704	3,982	117	3	3	1,838,949	513,666	4,753	894				
\$5,000 under \$10,000	3,977	2,144	2,392	2,830	13	13	2,249,780	646,467	3,978	196				
\$10,000 under \$15,000	—	—	—	—	—	—	—	—	—	—				
\$15,000 under \$20,000	3,980	375	5,125	425	5	3	—	—	—	—				
\$20,000 under \$25,000	8,529	1,518	5,369	1,170	—	—	—	—	—	—				
\$25,000 under \$30,000	5,191	290	8,155	1,462	671	104	—	—	—	—				
\$30,000 under \$35,000	2,474	12,959	9,471	2,111	980	—	—	—	—	—				
\$35,000 under \$40,000	14,693	1,840	3,452	1,455	38	—	—	—	—	—				
\$40,000 under \$45,000	5,518	858	2,371	2,458	56	—	—	—	—	—				
\$45,000 under \$50,000	11,668	8,625	29,247	22,458	24	—	—	—	—	—				
\$50,000 under \$75,000	2,249	1,875	10,311	7,363	24	—	—	—	—	—				
\$75,000 under \$100,000	4,959	3,584	21,123	25,417	124	—	—	—	—	—				
\$100,000 under \$200,000	905	1,984	7,696	12,509	1,455	—	—	—	—	—				
\$200,000 under \$500,000	257	858	1,840	4,289	383	—	—	—	—	—				
\$500,000 under \$1,000,000	295	3,317	5,413	205	1,974	—	—	—	—	—				
\$1,000,000 or more	48,032	35,854	123,488	92,956	11,205	6,130	—	—	—	—				
<b>Taxable returns, total</b>	12	45	416	1,096	223	63	—	—	—	—				
No adjusted gross income	—	—	—	—	—	—	—	—	—	—				
\$1 under \$5,000	—	—	—	—	—	—	—	—	—	—				
\$5,000 under \$10,000	—	—	—	—	—	—	—	—	—	—				
\$10,000 under \$15,000	—	—	—	—	—	—	—	—	—	—				
\$15,000 under \$20,000	3,980	375	5,119	410	—	—	—	—	—	—				
\$20,000 under \$25,000	8,529	1,518	4,868	153	—	—	—	—	—	—				
\$25,000 under \$30,000	5,191	290	5,191	—	—	—	—	—	—	—				
\$30,000 under \$35,000	7,992	—	27,920	10,825	671	104	—	—	—	—				
\$35,000 under \$40,000	—	—	13,957	3,424	1,455	980	—	—	—	—				
\$40,000 under \$45,000	—	—	39,343	29,463	2,371	56	—	—	—	—				
\$45,000 under \$50,000	11,668	8,625	—	—	—	—	—	—	—	—				
\$50,000 under \$75,000	2,249	1,875	—	—	440	24	—	—	—	—				
\$75,000 under \$100,000	4,959	3,584	21,084	25,344	363	491	—	—	—	—				
\$100,000 under \$200,000	905	1,984	7,666	12,442	382	491	—	—	—	—				
\$200,000 under \$500,000	257	858	1,833	4,287	205	1,974	—	—	—	—				
\$500,000 under \$1,000,000	295	3,317	1,106	5,395	295	1,974	—	—	—	—				
\$1,000,000 or more	11,964	2,986	14,639	12,012	841	1,605	4,097,751	1,161,602	6,743	959				

Footnote(s) at end of table.

Table 3.3—All Returns: Tax Liability, Tax Credits and Taxpayments, by Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Total					Overpayments					Tax due at time of filing			Predetermined estimated tax penalty		
	Total		Refunded		Number of returns (75)	Credited to 1985 estimated tax		Number of returns (77)	Amount (78)	Number of returns (79)	Amount (80)	Number of returns (81)	Amount (82)	Number of returns (83)	Amount (84)	
	Number of returns (71)	Amount (72)	Number of returns (73)	Amount (74)		Number of returns (76)	Amount (76)									
<b>All returns, total</b>	<b>75,563,505</b>	<b>70,176,767</b>	<b>73,175,119</b>	<b>64,960,221</b>	<b>3,338,165</b>	<b>5,216,546</b>	<b>21,157,790</b>	<b>36,736,773</b>	<b>2,022,836</b>	<b>342,120</b>						
No adjusted gross income	498,075	828,172	764,220		37,650	63,952	146,310	388,051	22,983	2,202						
\$1 under \$5,000	12,668,321	2,986,219	12,542,439	2,910,615	187,938	75,604	1,912,277	299,818	49,990	1,906						
\$5,000 under \$10,000	12,997,867	5,695,785	12,299,026	5,432,098	417,223	148,829	3,357,233	1,017,665	241,628	10,736						
\$10,000 under \$15,000	10,977,824	5,710,810	10,574,002	5,432,098	543,592	278,712	2,973,423	1,544,856	333,150	21,422						
\$15,000 under \$20,000	8,946,336	6,370,567	8,549,342	6,074,565	506,137	296,002	2,502,701	1,575,305	300,031	21,574						
\$20,000 under \$25,000	6,900,265	6,200,594	6,890,735	5,951,131	307,482	249,463	1,893,445	1,691,940	215,766	21,289						
\$25,000 under \$30,000	5,986,486	7,007,899	5,857,769	6,781,353	200,691	226,546	1,645,161	1,692,723	182,912	26,562						
\$30,000 under \$40,000	8,579,958	12,137,543	8,352,469	11,793,063	345,307	344,480	2,475,684	2,880,051	208,370	26,512						
\$40,000 under \$50,000	4,311,551	7,612,784	4,180,799	7,338,756	199,482	274,029	1,649,653	3,035,774	164,211	32,907						
\$50,000 under \$75,000	3,098,813	7,840,502	2,870,963	7,092,072	313,563	748,430	1,548,147	4,756,134	149,393	36,174						
\$75,000 under \$100,000	550,612	2,399,953	461,626	1,980,010	116,904	419,943	498,297	2,768,553	70,600	29,767						
\$100,000 under \$200,000	344,973	2,523,361	263,409	1,873,489	108,868	649,872	414,524	4,773,916	64,603	47,848						
\$200,000 under \$500,000	85,774	1,784,254	52,079	1,057,559	41,209	716,695	113,693	4,056,409	15,944	39,815						
\$500,000 under \$1,000,000	10,744	411,134	4,412	162,908	7,445	248,226	18,377	2,080,914	2,337	10,680						
\$1,000,000 or more	5,905	667,170	1,958	191,405	4,654	475,764	8,865	4,172,666	918	11,928						
<b>Taxable returns, total</b>	<b>61,700,312</b>	<b>63,050,319</b>	<b>59,553,055</b>	<b>56,131,267</b>	<b>2,974,057</b>	<b>4,919,052</b>	<b>19,847,217</b>	<b>36,054,485</b>	<b>1,846,358</b>	<b>330,095</b>						
No adjusted gross income	1,071	68,180	2,120	52,797	1,423	15,383	17,922	318,431	4,494	566						
\$1 under \$5,000	3,218,147	876,115	3,180,090	858,168	65,339	17,947	1,364,567	181,082	27,108	787						
\$5,000 under \$10,000	9,473,245	3,270,221	9,244,727	3,178,228	310,856	91,992	2,980,053	848,013	176,091	7,809						
\$10,000 under \$15,000	10,827,112	5,078,600	10,147,059	4,847,180	499,210	231,420	2,844,757	1,421,861	302,389	19,384						
\$15,000 under \$20,000	8,817,973	6,056,251	8,437,334	5,777,013	483,512	279,238	2,442,950	1,507,692	280,996	19,835						
\$20,000 under \$25,000	6,823,295	5,940,045	6,622,488	5,718,997	293,529	221,048	1,866,641	1,639,512	207,446	20,274						
\$25,000 under \$30,000	5,926,789	6,772,959	5,800,257	6,562,267	195,637	210,692	1,619,477	1,653,191	176,101	24,529						
\$30,000 under \$40,000	8,534,286	11,964,251	8,311,844	11,630,155	337,370	334,096	2,465,562	2,858,648	205,531	26,152						
\$40,000 under \$50,000	4,239,613	7,546,932	4,170,755	7,277,131	197,578	269,802	1,646,482	3,023,571	163,366	32,735						
\$50,000 under \$75,000	3,083,997	7,764,832	2,857,219	7,022,101	311,621	742,731	1,545,744	4,752,055	148,547	38,070						
\$75,000 under \$100,000	547,173	2,356,694	458,698	1,938,866	116,109	418,028	497,752	2,767,309	70,559	29,702						
\$100,000 under \$200,000	343,602	2,507,509	262,150	1,859,874	108,689	647,634	414,388	4,773,364	64,555	47,835						
\$200,000 under \$500,000	85,468	1,775,872	51,818	1,060,499	41,109	715,373	113,643	4,056,164	19,175	62,417						
\$500,000 under \$1,000,000	10,683	407,357	4,360	159,326	7,428	248,031	27,239	4,623,571	11,915	62,417						
\$1,000,000 or more	5,880	664,302	1,936	188,666	4,647	475,636	8,865	4,172,666	918	11,928						
<b>Intaxable returns, total</b>	<b>13,863,193</b>	<b>7,126,448</b>	<b>13,622,064</b>	<b>6,828,954</b>	<b>364,108</b>	<b>297,494</b>	<b>1,310,573</b>	<b>682,288</b>	<b>176,478</b>	<b>12,025</b>						

\*Estimate should be used with caution because of the small number of sample returns on which it is based.

\*\*Data deleted to avoid disclosure of information for specific taxpayers.

†Data deleted to avoid disclosure of information for specific taxpayers.

‡Includes prior year returns with minimum tax and current and prior year returns with alternative minimum tax.

§Includes other taxpayments.

NOTE: Detail may not add to total because of rounding.

**Table 3.4— Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed**  
(All figures are estimates based on samples— money amounts are in thousands of dollars)

Tax rate classes	All returns									
	Classified by the highest marginal rate at which tax was computed					Classified by each rate at which tax was computed				
	Number of returns	Adjusted gross income	Income subject to tax		Tax generated		Income tax after credits		Number of returns	Income taxed at rate
	(1)	(2)	At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percent of adjusted gross income	(10)	(11)
			(3)	(4)	(5)	(6)	(7)	(8)		(12)
<b>All marginal rates</b>	94,178,183	2,160,796,687	1,696,397,261	247,819,147	305,502,995	74,219,127	297,322,604	13.8	94,178,183	1,696,397,261
0 percent	9,796,311	35,593,283	13,113,138	13,113,138	—	—	7,908	( <sup>1</sup> )	94,178,183	254,373,153
11 percent	6,376,938	39,297,264	21,700,883	4,888,357	534,604	537,719	387,525	1.0	84,391,872	138,772,224
12 percent	5,893,339	48,032,085	30,191,522	4,563,771	1,615,960	547,653	1,278,056	2.7	78,014,934	126,028,579
14 percent	10,240,221	111,399,663	77,965,090	15,708,819	6,062,261	2,199,235	5,560,672	5.0	72,181,595	221,683,900
15 percent	3,814,228	34,160,343	28,371,322	3,578,840	2,575,589	536,826	2,504,737	7.3	22,420,735	40,791,854
16 percent	8,504,290	133,731,140	102,098,070	13,772,000	10,468,010	2,203,520	10,033,249	7.5	53,367,911	169,908,698
17 percent	1,330,112	18,384,049	13,615,052	2,043,078	1,386,748	347,323	1,66,592	6.4	4,759,235	12,773,359
18 percent	9,309,446	185,671,978	144,410,149	15,820,143	16,954,228	2,847,826	16,166,400	8.7	48,292,744	161,113,318
20 percent	5,182,239	52,707,235	45,287,431	3,554,934	5,867,513	710,987	5,719,593	10.9	14,430,222	28,965,368
22 percent	2,906,798	54,462,771	48,015,520	4,413,550	6,830,155	2,532,198	15,393,480	9.9	24,553,076	95,214,057
23 percent	5,867,497	19,123,750	15,406,814	4,413,550	6,830,155	1,015,117	6,781,568	12.5	9,833,440	26,578,804
24 percent	2,022,898	20,289,968	15,729,813	1,655,731	2,331,738	445,375	2,234,244	11.7	1,487,572	1,390,480
26 percent	3,304,338	77,497,008	68,174,869	8,035,917	24,002,562	3,772,459	23,421,526	14.8	19,134,837	94,968,510
28 percent	4,826,648	190,455,118	132,998,146	11,764,338	25,932,478	2,089,338	11,036,480	14.3	6,926,642	27,234,128
30 percent	1,725,243	50,795,916	44,708,782	4,165,572	8,348,232	1,249,672	8,312,271	16.4	3,622,304	14,219,995
32 percent	185,203	6,977,334	5,768,747	434,900	1,118,804	139,168	1,090,529	15.6	377,817	1,455,754
33 percent	4,868,453	238,161,470	192,159,000	21,572,179	37,521,486	7,118,819	36,915,512	19.2	8,805,882	62,932,313
34 percent	868,672	30,861,067	27,033,018	2,015,264	5,640,502	685,190	5,621,731	18.2	1,897,061	7,465,726
35 percent	117,068	5,350,344	4,430,987	438,968	971,418	153,639	957,795	17.9	192,614	1,239,756
38 percent	2,628,906	156,900,739	127,911,982	13,890,038	29,713,530	5,278,214	29,260,760	18.6	4,965,818	43,045,886
40 percent	1,387,030	109,416,305	88,352,694	11,835,173	24,235,313	4,970,773	23,589,414	21.6	2,412,459	34,481,140
42 percent	307,617	36,407,612	28,869,403	3,011,183	9,171,161	1,355,032	8,943,330	24.6	753,924	13,508,789
44 percent	183,429	15,200,721	12,074,803	3,870,054	842,356	842,356	3,838,602	31.0	185,190	4,451,574
46 percent	230,968	37,174,803	29,817,185	4,732,808	10,717,855	2,319,075	10,422,797	28.0	432,621	15,311,314
48 percent	303,414	116,069,188	94,980,188	54,055,591	42,532,600	27,027,795	41,289,395	35.6	303,414	54,055,591
50 percent								43.5		
Joint returns and returns of surviving spouses										
Tax rate classes	Classified by the highest marginal rate at which tax was computed									
	Income subject to tax					Income tax after credits				
	Number of returns	Adjusted gross income	At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percent of adjusted gross income	Number of returns	Income taxed at rate
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
<b>All marginal rates</b>	45,570,608	1,507,610,058	1,159,571,004	170,460,801	221,692,383	55,358,892	215,653,440	14.3	18.6	45,570,608
0 percent	2,319,558	15,751,936	4,454,820	4,454,820	—	—	1,823	( <sup>1</sup> )	( <sup>1</sup> )	45,570,608
11 percent	1,970,664	18,684,873	8,780,270	2,080,012	227,796	228,801	174,916	0.9	2.0	43,251,050
12 percent	2,283,672	25,771,426	14,940,477	2,380,281	812,032	285,634	699,396	2.7	4.7	41,280,386
14 percent	4,724,992	69,617,015	46,065,708	10,155,769	3,701,596	1,421,808	3,433,920	4.9	7.5	38,996,714
15 percent	—	—	—	—	—	—	—	—	—	—
16 percent	4,802,590	92,596,141	66,869,727	9,718,906	6,763,500	1,555,025	6,371,800	6.9	9.5	34,271,722
17 percent	5,212,267	126,325,360	94,394,139	10,997,867	11,051,608	1,979,616	10,512,585	8.3	11.1	29,469,132
20 percent	5,344,400	154,658,698	119,400,246	11,443,366	15,859,757	2,517,540	15,286,955	9.9	12.8	24,256,865
22 percent	—	—	—	—	—	—	—	—	—	—
23 percent	—	—	—	—	—	—	—	—	—	—
24 percent	5,810,540	201,225,472	157,961,171	15,021,887	23,896,903	3,755,472	23,308,401	11.6	14.8	18,912,465
26 percent	4,411,575	178,128,599	142,767,247	10,861,155	24,170,416	3,041,123	23,648,892	13.3	16.6	13,101,925
30 percent	—	—	—	—	—	—	—	—	—	—
32 percent	4,823,980	237,067,473	191,284,356	21,480,260	37,351,663	7,088,486	36,747,142	15.5	19.2	8,690,350
33 percent	—	—	—	—	—	—	—	—	—	—
34 percent	—	—	—	—	—	—	—	—	—	—
35 percent	—	—	—	—	—	—	—	—	—	—
38 percent	2,120,425	135,399,894	109,309,778	12,194,313	25,353,527	4,633,839	24,924,412	18.4	22.8	3,866,370
42 percent	1,030,076	89,701,698	71,705,014	9,900,454	19,781,824	4,159,191	19,215,051	21.4	26.8	1,745,945
45 percent	290,720	35,056,954	27,795,059	2,909,427	8,844,550	1,309,242	8,620,445	24.6	31.0	1,715,869
48 percent	—	—	—	—	—	—	—	—	—	—
49 percent	227,613	36,904,521	29,601,594	4,700,732	10,640,694	2,303,359	10,347,178	28.0	35.0	425,149
50 percent	197,536	90,739,998	74,241,399	42,161,552	33,446,497	21,090,776	32,360,913	35.7	43.6	197,536

Footnote(s) at end of table.

Table 3.4 — Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed — Continued

(All figures are estimates based on samples — money amounts are in thousands of dollars)

Tax rate classes	Separate returns of husbands and wives										Classified by each rate at which tax was computed							
	Classified by the highest marginal rate at which tax was computed										Income tax after credits							
	Income subject to tax					Tax generated					As a percent of adjusted gross income				As a percent of income subject to tax			
	Number of returns	Adjusted gross income	At all rates	At marginal rate	(27)	At all rates	At marginal rate	(28)	(29)	(30)	Total	(31)	(32)	(33)	(34)	Income taxed at rate	(35)	Income tax generated at rate
All marginal rates																		
0 percent	815,674	12,109,379	9,101,467	1,995,860	729,094	1,925,352	729,094	1,882,050	15.5	( <sup>1</sup> )	1,882,050	20.7	15.5	( <sup>1</sup> )	815,674	9,101,467	1,925,352	1,925,352
11 percent	119,930	347,670	95,545	95,545	—	2,576	2,576	2,576	—	2,576	2,576	3.0	1.8	( <sup>1</sup> )	815,674	1,278,310	78,688	78,688
12 percent	36,936	144,273	23,596	23,596	—	4,321	4,321	4,321	—	10,706	10,706	2.9	2.9	2.9	695,744	715,345	79,770	79,770
14 percent	64,772	366,207	213,134	41,011	12,368	17,408	12,368	42,564	17,408	39,046	39,046	7.5	5.0	—	658,808	664,749	164,802	164,802
15 percent	104,354	787,161	520,869	124,344	—	—	—	—	—	—	—	—	—	—	594,036	1,177,160	—	—
16 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
17 percent	113,412	1,073,939	779,319	104,518	78,197	16,723	16,723	77,346	16,723	77,346	77,346	9.9	7.2	—	489,682	875,872	140,139	140,139
18 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
20 percent	80,059	1,011,197	714,742	74,270	83,023	13,369	13,369	81,492	8.1	81,492	81,492	11.4	8.1	—	376,270	696,313	125,336	125,336
22 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
23 percent	73,839	1,026,841	812,400	66,626	106,822	14,658	14,658	106,515	10.4	106,515	106,515	13.1	10.4	—	296,211	555,845	122,286	122,286
24 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
25 percent	56,957	1,064,496	768,642	68,071	115,678	17,018	17,018	113,125	10.6	113,125	113,125	14.7	10.6	—	222,372	506,421	126,605	126,605
26 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
28 percent	49,883	946,513	815,941	70,190	139,062	19,653	19,653	138,692	14.7	138,692	138,692	17.0	14.7	—	165,415	376,350	105,378	105,378
30 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
32 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
33 percent	44,473	1,093,997	874,644	91,919	169,823	30,333	30,333	168,371	15.4	168,371	168,371	19.3	15.4	—	115,532	468,532	154,615	154,615
34 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
35 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
38 percent	38,636	1,140,662	964,078	79,314	218,894	30,139	30,139	216,346	19.0	216,346	216,346	22.4	19.0	—	71,059	308,517	117,617	117,617
42 percent	22,065	958,899	796,897	134,947	224,008	56,678	56,678	220,204	23.0	220,204	220,204	27.6	23.0	—	32,423	267,530	112,362	112,362
45 percent	*2,886	*176,221	*140,215	*16,694	*7,512	*44,914	*7,512	*44,928	*25.4	*44,928	*44,928	*32.0	*25.4	—	10,358	105,611	47,525	47,525
48 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
49 percent	3,355	270,282	215,592	32,074	77,161	15,716	15,716	75,619	28.0	75,619	75,619	35.1	28.0	—	7,472	141,174	69,175	69,175
50 percent	4,117	1,701,001	1,297,040	962,740	481,370	481,370	481,370	587,142	34.5	587,142	587,142	45.3	34.5	—	4,117	962,740	481,370	481,370
Returns of heads of households																		
All marginal rates																		
0 percent	8,741,913	135,004,165	100,599,552	14,536,933	3,076,826	14,149,832	3,076,826	12,908,987	9.6	12,908,987	12,908,987	12.8	9.6	( <sup>1</sup> )	8,741,913	100,599,552	14,149,832	14,149,832
11 percent	989,689	4,315,398	1,250,228	1,250,228	103,479	103,479	103,479	14,185	0.2	14,185	14,185	0.5	0.2	( <sup>1</sup> )	8,741,913	19,080,343	1,581,196	1,581,196
12 percent	932,230	5,973,661	3,084,851	940,722	103,044	103,044	103,044	14,185	0.2	14,185	14,185	0.5	0.2	0.5	7,752,224	15,262,709	1,678,998	1,678,998
14 percent	1,040,789	9,224,475	5,619,775	1,040,304	364,773	124,836	124,836	151,056	1.6	364,773	364,773	2.7	1.6	2.7	6,819,994	13,176,634	1,581,196	1,581,196
15 percent	1,019,970	10,970,105	7,693,100	1,063,295	640,981	148,861	148,861	468,748	4.3	640,981	640,981	6.1	4.3	6.1	5,779,205	11,533,612	1,614,706	1,614,706
16 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
17 percent	1,330,112	18,364,049	13,615,052	2,043,078	347,323	1,398,748	347,323	1,166,592	6.4	1,398,748	1,398,748	8.6	6.4	8.6	4,759,235	12,673,359	2,154,471	2,154,471
18 percent	1,168,366	19,907,500	15,561,523	1,774,804	1,858,789	319,465	319,465	1,653,053	8.3	1,858,789	1,858,789	10.6	8.3	10.6	3,428,123	9,009,227	1,621,861	1,621,861
20 percent	773,185	15,949,077	12,735,391	1,137,616	1,691,649	227,523	227,523	1,590,642	10.0	1,691,649	1,590,642	12.5	10.0	12.5	2,260,757	5,897,847	1,179,569	1,179,569
22 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
23 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
24 percent	744,565	19,123,750	15,406,814	1,855,731	2,331,738	445,375	445,375	2,234,244	11.7	2,331,738	2,234,244	14.5	11.7	14.5	1,487,572	5,793,668	1,390,480	1,390,480
25 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
26 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
28 percent	365,190	11,360,007	9,414,958	832,993	1,622,971	233,238	233,238	1,580,853	13.9	1,622,971	1,580,853	16.8	13.9	16.8	743,007	2,835,423	793,919	793,919
30 percent	185,203	6,977,334	5,768,747	434,900	1,118,804	139,168	139,168	1,090,529	15.6	1,118,804	1,090,529	18.9	15.6	18.9	377,817	1,455,754	465,841	465,841
32 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
33 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
34 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
35 percent	117,068	5,350,344	4,430,987	438,968	971,418	153,639	153,639	957,795	17.9	971,418	957,795	21.6	17.9	21.6	192,614	1,239,756	433,915	433,915
38 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
42 percent	47,849	3,054,251	2,420,438	281,587	630,031	118,267	118,267	623,199	20.4	630,031	623,199	25.7	20.4	25.7	75,546	721,970	303,227	303,227
45 percent	14,011	1,174,437	934,128	85,062	281,897	36,278	36,278	278,057	23.7	281,897	278,057	34.1	23.7	34.1	13,686	256,806	124,227	124,227
48 percent	6,652	746,322	616,536	72,405	213,783	37,754	37,754	210,408	28.2	213,783	210,408	43.5	28.2	43.5	7,034	1,285,239	642,619	642,619
49 percent	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
50 percent	7,034	2,493,455	2,047,021	1,285,239	921,404	642,619	642,619	889,623	35.7	921,404	889,623	43.5	35.7	43.5	7,034	1,285,239	642,619	642,619

Footnotes at end of table

**Table 3.4 — Income Subject to Tax and Tax, Classified by Both the Marginal Rate and Each Rate at Which Tax was Computed — Continued**  
(All figures are estimates based on samples — money amounts are in thousands of dollars)

Tax rate classes	Returns of single persons									
	Classified by the highest marginal rate at which tax was computed					Income tax after credits				
	Number of returns	Adjusted gross income	At all rates	At marginal rate	Tax generated	Total	As a percent of adjusted gross income	As a percent of income subject to tax	Number of returns	Income taxed at rate
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
<b>All marginal rates</b>	39,049,988	506,063,085	427,125,238	60,635,554	67,535,439	15,055,315	66,878,127	13.2	15.7	39,049,988
0 percent	6,357,134	15,179,279	7,312,545	7,312,545	—	—	6,095	( <sup>1</sup> )	0.1	82,506,109
1 percent	3,437,108	13,514,457	9,749,375	1,844,027	201,188	202,843	195,897	1.4	2.0	39,049,988
12 percent	2,444,106	12,669,977	9,412,136	1,102,175	426,787	132,261	416,898	3.3	4.4	37,023,348
14 percent	4,390,905	30,025,362	23,685,333	4,365,411	1,667,120	611,158	1,619,056	5.4	6.8	36,595,954
15 percent	3,814,228	34,160,343	28,371,322	3,578,840	2,575,589	536,826	2,504,737	7.3	8.8	35,131,653
16 percent	3,588,288	40,061,060	34,449,024	3,948,576	3,626,313	631,772	3,584,303	6.9	10.4	34,483,653
17 percent	—	—	—	—	—	—	—	—	—	40,791,854
18 percent	2,848,754	38,427,919	33,739,749	2,973,202	3,960,807	535,176	3,919,269	10.2	11.6	38,490,479
20 percent	2,336,025	36,756,158	32,552,040	2,417,318	4,175,864	483,464	4,128,950	11.2	12.7	38,490,479
22 percent	—	—	—	—	—	—	—	—	—	15,018,219
23 percent	2,906,798	54,462,771	48,015,520	4,415,550	6,830,155	1,015,117	6,781,568	12.5	14.1	28,529,078
24 percent	—	—	—	—	—	—	—	—	—	23,067,542
25 percent	3,304,338	77,497,005	68,174,869	8,035,917	11,131,583	2,089,338	11,056,480	14.3	16.2	26,578,804
26 percent	—	—	—	—	—	—	—	—	—	—
28 percent	1,725,243	50,795,916	44,708,792	4,185,572	8,348,232	1,249,672	8,312,271	16.4	18.6	—
30 percent	—	—	—	—	—	—	—	—	—	—
32 percent	868,672	30,861,067	27,033,016	2,015,264	5,640,502	685,190	5,621,731	18.2	20.8	14,219,995
33 percent	—	—	—	—	—	—	—	—	—	—
34 percent	—	—	—	—	—	—	—	—	—	—
35 percent	—	—	—	—	—	—	—	—	—	7,485,726
38 percent	469,845	20,360,182	17,638,125	1,616,411	4,141,110	614,236	4,120,002	20.2	23.4	5,749,636
42 percent	287,040	15,701,458	13,430,345	1,518,185	3,599,450	637,638	3,530,960	22.5	26.3	5,264,940
45 percent	—	—	—	—	—	—	—	—	—	—
48 percent	176,777	14,454,399	11,458,271	1,682,503	3,656,271	807,601	3,628,193	25.1	31.7	4,192,769
49 percent	—	—	—	—	—	—	—	—	—	—
50 percent	94,727	21,134,733	17,394,728	9,646,060	7,554,468	4,823,030	7,451,816	35.3	42.8	9,646,060

\* Estimate should be used with caution because of the small number of sample returns on which it is based.

(<sup>1</sup>) Less than \$500.

(<sup>2</sup>) Less than 0.05 percent.

NOTE: Detail may not add to total because of rounding.

**Table 3.5 — All Returns With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income**  
(All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Tax generated at specified rate									
	0 percent					11 percent				
	Number of returns with income subject to tax	Taxable income	Income subject to tax	Tax generated at all rates	Number of returns	Income subject to tax	Number of returns	Income subject to tax	Tax generated at rate	Number of returns
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
<b>Total</b>	<b>94,178,183</b>	<b>1,701,385,731</b>	<b>1,696,397,261</b>	<b>305,502,985</b>	<b>94,178,183</b>	<b>254,373,153</b>	<b>84,391,872</b>	<b>138,772,224</b>	<b>15,264,945</b>	<b>78,014,934</b>
Under \$2,000	2,111,739	2,111,205	2,111,177	12,741	2,911,739	1,994,234	268,178	115,942	12,864	214,764
\$2,000 under \$4,000	6,172,053	11,623,730	11,623,730	110,277	6,172,053	831,605	1,914,994	831,605	91,483	3,216,581
\$4,000 under \$6,000	6,573,321	21,802,911	21,811,268	863,755	6,573,321	14,257,374	5,162,070	5,015,007	551,651	2,044,047
\$6,000 under \$8,000	6,564,757	32,143,438	32,143,438	2,008,719	6,564,757	15,772,701	6,810,967	6,810,967	4,239,426	4,239,426
\$8,000 under \$10,000	6,407,343	42,890,843	42,911,327	3,381,086	6,407,343	16,439,918	6,115,349	8,484,887	933,338	5,296,542
\$10,000 under \$12,000	5,917,123	50,144,574	50,120,503	4,540,132	5,917,123	15,690,677	5,812,622	8,935,357	982,999	5,591,098
\$12,000 under \$14,000	5,600,201	57,265,993	57,211,297	5,403,710	5,600,201	14,897,317	5,544,704	8,778,459	965,631	5,406,785
\$14,000 under \$16,000	4,906,140	58,840,402	58,847,948	6,448,614	4,906,140	13,493,290	4,866,253	8,014,841	881,632	4,812,940
\$16,000 under \$18,000	4,790,073	65,596,107	65,564,384	7,675,146	4,790,073	13,365,383	4,767,900	8,092,216	890,144	4,790,164
\$18,000 under \$20,000	4,199,349	64,870,929	64,686,354	8,037,345	4,199,349	11,398,346	4,190,017	7,156,008	7,769,164	4,166,620
\$20,000 under \$25,000	7,962,711	160,986,305	160,639,540	21,559,424	7,962,711	25,800,001	8,779,179	15,561,802	1,553,632	8,751,087
\$25,000 under \$30,000	7,623,149	168,066,165	167,694,589	24,428,802	7,623,149	23,285,926	7,611,323	14,124,302	1,553,632	7,587,932
\$30,000 under \$40,000	11,062,400	305,242,257	304,606,880	49,516,772	11,062,400	35,269,815	11,058,449	21,553,449	2,371,539	11,048,528
\$40,000 under \$50,000	5,958,623	210,324,094	209,677,878	39,196,306	5,958,623	19,532,040	5,958,160	11,990,666	1,318,975	5,953,957
\$50,000 under \$75,000	4,649,215	214,921,141	213,958,004	47,768,199	4,649,215	15,331,484	4,647,030	9,408,889	1,034,889	4,645,940
\$75,000 under \$100,000	1,045,968	68,750,236	68,750,236	18,945,693	1,045,968	3,431,122	1,044,939	2,095,608	230,517	1,044,857
\$100,000 under \$200,000	758,232	77,469,732	76,620,232	25,735,462	758,232	2,482,586	757,959	1,517,878	166,967	757,667
\$200,000 under \$500,000	198,561	44,744,722	43,786,195	18,409,031	198,561	642,607	198,401	391,243	43,037	198,386
\$500,000 under \$1,000,000	28,935	15,798,723	15,717,240	7,349,184	28,935	93,471	28,926	56,972	6,267	28,919
\$1,000,000 or more	14,730	27,938,970	27,913,041	13,698,640	14,730	47,254	14,729	28,809	3,169	14,729
<b>Total</b>	<b>72,181,595</b>	<b>221,683,900</b>	<b>31,035,746</b>	<b>22,420,735</b>	<b>40,791,854</b>	<b>6,118,778</b>	<b>53,367,911</b>	<b>169,908,698</b>	<b>27,185,392</b>	<b>4,759,235</b>
Under \$2,000	67,612	22,329	3,128	—	—	—	—	—	—	—
\$2,000 under \$4,000	1,138,714	482,729	67,582	—	—	—	—	—	—	—
\$4,000 under \$6,000	3,767,131	5,261,266	796,577	789,982	228,511	34,277	48,371	26,409	4,226	—
\$6,000 under \$8,000	4,027,811	7,691,396	1,076,784	3,259,234	4,167,051	625,058	751,538	313,473	50,156	—
\$8,000 under \$10,000	4,603,842	8,336,069	1,167,050	2,948,830	5,700,629	855,094	2,704,031	3,693,270	590,603	—
\$10,000 under \$14,000	5,085,952	10,548,867	1,476,841	2,637,476	5,220,879	783,132	2,652,452	5,781,563	925,050	—
\$14,000 under \$16,000	4,684,997	12,189,010	1,706,461	2,108,646	4,204,231	630,635	2,808,328	5,426,074	868,172	—
\$16,000 under \$18,000	4,657,594	13,670,390	1,913,855	1,845,662	3,685,697	552,855	3,450,024	7,066,802	1,130,688	—
\$18,000 under \$20,000	4,152,152	12,785,255	1,789,936	1,568,476	3,126,490	468,973	3,372,959	9,061,658	1,449,865	—
\$20,000 under \$25,000	8,703,196	29,133,694	4,078,717	2,774,867	5,544,615	831,692	7,681,230	24,835,996	3,973,759	—
\$25,000 under \$30,000	7,576,712	27,313,000	3,823,820	1,811,210	3,618,778	542,817	6,976,279	24,872,497	3,979,600	—
\$30,000 under \$40,000	11,037,105	42,803,560	5,992,498	1,604,468	3,202,318	400,348	10,539,863	40,038,356	6,406,297	—
\$40,000 under \$50,000	5,950,595	24,144,363	3,380,211	505,053	1,010,106	151,516	5,804,181	22,852,965	3,656,474	—
\$50,000 under \$75,000	4,642,144	19,022,158	2,663,102	341,075	680,628	102,094	4,560,176	18,052,675	2,888,428	—
\$75,000 under \$100,000	1,044,532	4,245,990	594,439	96,120	192,240	28,936	1,030,708	4,046,742	647,479	—
\$100,000 under \$200,000	757,496	3,070,468	429,865	70,427	140,854	21,128	745,406	2,920,968	467,353	—
\$200,000 under \$500,000	198,373	790,341	110,648	24,110	48,220	1,233	195,009	753,455	120,553	—
\$500,000 under \$1,000,000	28,919	114,977	16,097	3,446	6,890	1,034	28,373	109,511	17,522	—
\$1,000,000 or more	14,728	58,037	8,125	1,846	3,691	554	14,408	55,211	8,834	—
<b>Total</b>	<b>72,181,595</b>	<b>221,683,900</b>	<b>31,035,746</b>	<b>22,420,735</b>	<b>40,791,854</b>	<b>6,118,778</b>	<b>53,367,911</b>	<b>169,908,698</b>	<b>27,185,392</b>	<b>4,759,235</b>
Under \$2,000	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$6,000	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$8,000	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$10,000	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$12,000	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$14,000	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$16,000	—	—	—	—	—	—	—	—	—	—
\$16,000 under \$18,000	—	—	—	—	—	—	—	—	—	—
\$18,000 under \$20,000	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000	—	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000	—	—	—	—	—	—	—	—	—	—
\$30,000 under \$40,000	—	—	—	—	—	—	—	—	—	—
\$40,000 under \$50,000	—	—	—	—	—	—	—	—	—	—
\$50,000 under \$75,000	—	—	—	—	—	—	—	—	—	—
\$75,000 under \$100,000	—	—	—	—	—	—	—	—	—	—
\$100,000 under \$200,000	—	—	—	—	—	—	—	—	—	—
\$200,000 under \$500,000	—	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table



**Table 3.5 — All Returns With Income Subject to Tax: Tax Generated by Rate and by Size of Adjusted Gross Income — Continued**  
 (All figures are estimates based on samples — money amounts are in thousands of dollars)

Size of adjusted gross income	Tax generated at specified rate — Continued											
	18 percent			20 percent			22 percent			23 percent		
	Number of returns (25)	Income subject to tax (26)	Tax generated at rate (27)	Number of returns (28)	Income subject to tax (29)	Tax generated at rate (30)	Number of returns (31)	Income subject to tax (32)	Tax generated at rate (33)	Number of returns (34)	Income subject to tax (35)	Tax generated at rate (36)
<b>Total .....</b>	<b>48,292,744</b>	<b>151,111,318</b>	<b>27,200,037</b>	<b>14,430,222</b>	<b>29,965,388</b>	<b>5,793,078</b>	<b>24,553,076</b>	<b>95,214,057</b>	<b>20,947,092</b>	<b>9,833,440</b>	<b>26,578,904</b>	<b>6,113,125</b>
Under \$2,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$6,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$8,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$10,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$12,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$14,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$16,000 .....	2,427,938	4,436,290	798,532	1,709,609	1,707,385	341,477	25,569	41,118	9,046	1,147	1,745	216
\$16,000 under \$18,000 .....	2,439,713	4,520,748	821,735	1,874,943	1,874,943	368,598	31,852	56,644	12,462	1,359	2,569	313
\$18,000 under \$20,000 .....	2,581,311	4,890,196	891,038	1,933,038	1,933,038	312,742	35,004	76,510	16,832	1,424	2,850	364
\$20,000 under \$25,000 .....	7,488,298	18,591,878	3,361,678	3,361,678	3,361,678	710,190	35,004	76,510	16,832	1,424	2,850	364
\$25,000 under \$30,000 .....	10,861,363	23,535,583	4,366,206	2,361,905	5,224,218	1,044,844	3,729,502	10,504,789	2,311,054	1,780	2,751	352
\$30,000 under \$40,000 .....	5,927,922	11,567,134	2,385,177	2,035,692	4,750,691	950,138	8,412,615	34,116,760	7,505,687	1,582	2,233	283
\$40,000 under \$50,000 .....	—	—	—	638,579	4,246,595	928,221	5,237,828	22,818,505	5,019,631	500	291	357
\$50,000 under \$75,000 .....	4,627,287	18,617,184	3,351,083	412,916	949,169	189,834	4,202,395	18,424,617	4,053,416	338	324	416
\$75,000 under \$100,000 .....	1,042,071	4,155,092	747,917	108,714	242,040	48,408	930,378	4,084,282	898,542	95	770	970
\$100,000 under \$200,000 .....	755,908	3,005,757	541,036	81,664	184,055	36,811	672,907	2,951,605	649,353	70	240	228
\$200,000 under \$500,000 .....	198,256	776,002	139,680	27,417	61,217	12,243	170,739	748,503	164,671	24	106	77
\$500,000 under \$1,000,000 .....	28,908	112,987	20,398	3,975	8,929	1,786	24,922	108,985	23,977	3	443	101
\$1,000,000 or more .....	14,721	57,085	10,275	2,161	4,887	977	12,557	54,670	12,027	1	844	137
<b>Total .....</b>	<b>1,487,572</b>	<b>5,793,068</b>	<b>1,390,480</b>	<b>19,134,837</b>	<b>84,968,510</b>	<b>21,242,127</b>	<b>6,926,642</b>	<b>27,234,128</b>	<b>7,080,873</b>	<b>14,010,347</b>	<b>60,131,783</b>	<b>16,836,899</b>
Under \$2,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000 under \$4,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000 under \$6,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$6,000 under \$8,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$8,000 under \$10,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$12,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$12,000 under \$14,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$14,000 under \$16,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$16,000 under \$18,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$18,000 under \$20,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$30,000 under \$40,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$40,000 under \$50,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$50,000 under \$75,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$75,000 under \$100,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$100,000 under \$200,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$200,000 under \$500,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000 .....	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more .....	—	—	—	—	—	—	—	—	—	—	—	—

Footnote(s) at end of table.

(All figures are estimates based on samples --- money amounts are in thousands of dollars)

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\*Estimates should be used with caution because of the small number of sample returns on which it is based.  
NOTE: Detail may not add to total because of rounding.

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Explanations of terms are designed to aid the user in interpreting the statistical content of this report and should not be construed as interpretations of the Internal Revenue (IR) Code or related regulations, procedures, or policies. Code sections cited were those in effect for 1984.

Most of the definitions and explanations supplied in this section relate to column or stub titles used in one or more tables in this report. Some provide background or limitations to such titles. Therefore, explanations are written to provide information necessary to interpret the statistical tables to which they relate. Definitions marked with the symbol (#) are either new or modified definitions reflecting changes in the law or in Statistics of Income processing.

Section 5, 1984 Forms and Instructions, provides further information about many of the items in this report. The terms used in Section 4 differ substantially from those applicable to the remainder of the report and are defined separately in that section.

## Additional Tax for Tax Preferences (#)

For Tax Year 1983 and 1984 returns covered in this report, this tax is the alternative minimum tax. For any pre-Tax Year 1983 returns, this tax is the sum of "minimum tax" and alternative minimum tax. (See "Alternative Minimum Tax".)

## Adjusted Gross Income Less Deficit (#)

The broadest definition of gross income is all income from whatever source derived, including (but not limited to) the following:

- Compensation for services, including fees, commissions, and similar items;
- Gross income derived from business;
- Gains derived from dealings in property;
- Interest, rents, and royalties;
- Dividends;
- Alimony and separate maintenance payments;
- Annuities, pensions, and social security payments;
- Income from life insurance and endowment contracts;
- Income from discharge of indebtedness;
- Distributive share of partnership gross income;
- Income from an interest in an estate or trust;
- Aid to families with dependent children;
- Prizes and awards; and
- Unemployment compensations.

Some items are specifically excluded (completely or partially) from gross income for income tax purposes. In particular:

- Accident and health insurance proceeds, "Black Lung" benefits; and casualty insurance proceeds;
- Child support payments;
- Cost-of-living allowances paid to U.S. Government employees stationed outside the U.S.;
- Employment agency fees paid directly by the

- taxpayer's employer and relocation payments;
- Federal Employees' Compensation Act payments;
- Gifts, bequests, or inheritances;
- Life insurance proceeds, and certain social security benefits;
- Meals and lodging provided by the employer for the employees' benefit;
- Military allowances and payments to dependents of military personnel;
- Payments to a beneficiary of a deceased employee;
- Payments to reduce the cost of winter energy consumption;
- Railroad Retirement Act pensions and railroad retirement lump-sum payments;
- Rental allowance of members of the clergy;
- Scholarship and fellowship grants;
- Tax-exempt interest;
- Veteran's benefits; and
- Workmen's compensation.

Gross income is further reduced by excludable portions of items reported on Form 1040 to arrive at "Total Income" (line 23). Following is a list of such exclusions:

- Ordinary and necessary expenses of operating a trade or business;
- Expense deductions attributable to rents and royalties, and net adjustment for windfall profit tax withheld;
- Expenses of outside salespersons attributable to a trade or business carried on by the taxpayer;
- Depreciation deduction allowed life tenants and income beneficiaries of property held in trust;
- Deductible losses from sales of capital assets and other property.
- Excludable portion of the excess of net long-term capital gain over net short-term capital loss;
- Business net operating loss deductions;
- Exclusion of the ordinary income portion (in contrast to the amount treated as long-term capital gain) of the taxable amount of a lump-sum distribution from a qualified pension or retirement plan, taxed separately from other sources of income at the taxpayer's election;
- Limited exclusion of unemployment compensation;
- Limited exclusion of railroad retirement pension income;
- Limited exclusion of social security benefits;
- Exclusion of the portion of pension payments that represents a return of the employee's cost for the plan; and
- Limited exclusion of qualified foreign earned income.

From Total Income (line 23 on Form 1040) the following statutory adjustments are subtracted to arrive at Adjusted Gross Income:

- Employee business and moving expenses;
- Contributions to a self-employed retirement

fund ("Keogh Plan") by the self-employed, and to individual retirement arrangements (IRA's) by employees or self-employed persons;

- Forfeited interest penalties, incurred by persons who made premature withdrawals of funds from time savings accounts;
- Alimony payments;
- Reforestation expenses;
- Deduction for two-earner married couples;
- Deductions for foreign housing; and
- Certain repayments of supplemental unemployment compensation.

A deficit occurs if the allowable exclusions and deductions exceed gross income.

#### Adjustments

See "Statutory Adjustments."

#### Advance Earned Income Credit Payments

Taxpayers who believed they would be eligible for the earned income credit at the end of the year could receive the credit from their employers as an additional payment in their paychecks during the year. Those payments were then shown on the tax return, where they became either an increase to balance due or a reduction of overpayment. (See also "All Other Taxes.")

#### Age 65 or Over

The presence of the additional exemption allowed taxpayers age 65 or over was used as the basis of this classification. In the case of joint returns of husbands and wives, the return was considered a return of a taxpayer age 65 or over, regardless of whether one or two exemptions were claimed.

#### Alimony

Payments received as alimony or separate maintenance were income to the person receiving them and an adjustment to gross income for the person paying them if the payments were:

- (1) required under the terms of a decree of divorce or separation, or a written instrument incident to that decree;
- (2) paid in discharge of a legal obligation based on the marital relationship; or
- (3) paid after the decree and on a periodic basis.

#### All Other Taxes (#)

For purposes of this report, this amount represents the sum of the self-employment tax, tax from recomputing prior-year investment credit, social security taxes on tip income, any penalty taxes on individual retirement arrangements (IRA's), and other unspecified taxes. This was in contrast to the "other taxes" portion of the Form 1040 itself, which was composed of the taxes listed above plus alternative minimum tax and the advance earned income credit payments received. Alternative minimum tax is tabulated in this report as part of "total income tax" and serves as part of the requirements for determining the taxable or nontaxable classification of a return. (For pre-1983 returns the computation of "total income tax" included minimum tax.) Advance earned income credit payments are shown as a separate item in computing balance due or refund. (See also "Taxable and Nontaxable Returns" and "Total Income Tax".)

#### Alternative Minimum Tax (#)

The Internal Revenue (IR) Code provides for special treatment of some kinds of income and allows special deductions for some kinds of expenses. So that individual taxpayers who benefit from these provisions will pay at least a minimum amount of tax, two special taxes for individual taxpayers were in effect -- the minimum tax (repealed in 1982) and the alternative minimum tax. The Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA) amended earlier provisions in the alternative minimum tax law to embody certain tax preference items previously covered by the individual minimum tax.

The alternative minimum tax is levied on benefits received in the form of deductions, lower tax rates, and exclusions from tax. These benefits are known as "alternative minimum tax preferences" (see definition below) or "alternative minimum tax preference items" because they result from the preferential treatment given those items in the tax law.

The alternative minimum tax was computed by reducing alternative minimum taxable income (see definition below) by an exemption amount determined by filing status. If the return was filed jointly by a married couple or a surviving spouse, the amount was \$40,000. The amount for single or head of household taxpayers was \$30,000. For married couples filing separately, the amount was \$20,000.

If the amount in excess of the exemption was greater than zero, it was multiplied by 20 percent, the minimum rate. The residual amount of tax was reduced by "income tax after credits", excluding "additional taxes" (as reported on Form 1040). For taxpayers claiming a foreign tax credit, the amount of residual alternative minimum tax over additional taxes could be further reduced by the foreign tax credit. The amount that the alternative minimum tax was reduced by the foreign tax credit was computed by special rules and generally was limited to the proportion of alternative minimum income attributable to foreign sources.

#### Alternative Minimum Taxable Income (#)

Alternative minimum taxable income was defined as adjusted gross income including any net operating losses plus the sum of the alternative minimum tax preference items (defined below) less the following:

- (1) alternative tax net operating loss;
- (2) alternative minimum tax itemized deductions;
- (3) accumulated distributions made from a trust; and
- (4) the amount of the alcohol fuel credit.

#### Alternative Minimum Tax Preferences (#)

Because some income and deductions are given special treatment under the IR Code, many taxpayers would pay little or no tax if it were not for the alternative minimum tax. Below are the items that are tax preferences because they were given "preferential" treatment in the form of deductions, lower tax rates, and exclusion from tax:

- (1) Dividend Exclusion--This is the portion of ordinary dividends not included in taxable income,
- (2) Capital Gains Deduction--This is the 60 percent deduction amount for net long-term capital gains excluding any gains from the sale of a principal home,

- (3) Incentive Stock Options--This amount is the difference between the fair market value of stock bought under an incentive stock option and the price paid for the stock,
- (4) Accelerated Depreciation on Real Property--This amount represents the depreciation or amortization taken during the year on real property less the depreciation that would have been taken under the straight-line method,
- (5) Accelerated Depreciation on Leased Personal Property--This amount represents the depreciation or amortization taken during the year on leased personal property less the depreciation or amortization that would have been taken under the straight-line method,
- (6) Amortization of Certified Pollution Control Facilities--This amount represents the amortization deduction for a certified pollution control facility less the depreciation deduction normally allowed,
- (7) Depletion--This amount is the depletion deduction for the year in excess of the adjusted basis in the property at the end of the year,
- (8) Intangible Drilling and Development Costs--This is the deduction amount for intangible drilling and development costs for oil, gas, or geothermal wells (figured separately),
- (9) Mining Exploration and Development Costs--This is the amount allowed for current-year mining exploration and development costs less the deduction that would have been amortized over a 10-year period,
- (10) Circulation and Research and Experimental Expenditures--This is the amount by which the current year deduction allowable for circulation costs (of newspapers, magazines, and other periodicals) and research and experimental expenditures exceed the amount that would have been amortized over a 3-year period for circulation costs and a 10-year period for research and experimental expenditures, and
- (11) Reserves for Losses on Bad Debts of Financial Institutions--This amount was the excess of additional reserves for bad debts less the amount that would have been allowed based on actual loss experience.

#### Business or Profession Net Income or Loss

This source of income was reported by individuals who were sole proprietors of a nonfarm business or self-employed members of a profession. When there were two or more sole proprietorships operated by the same taxpayer(s), the single amount of profit or loss included in adjusted gross income represented the combined profit and loss from all business activities. The proprietor was required to exclude investment income from business profits and to include it, instead, with the various types of investment income for which separate provision was made on the individual income tax return.

Business costs and expenses were deductible from gross receipts or gross sales in arriving at net profit or loss. Compensation of the proprietor was taxable income and, therefore, not allowed as a business deduction in computing net profit. The deduction of net operating losses from other years was not considered a business expense, but was

offset, instead, against "other income" on the proprietor's income tax return.

Information on sole proprietorships business receipts and expenditures can be found in the annual summer issue of the Statistics of Income Bulletin.

#### Capital Assets

See "Sales of Capital Assets Net Gain or Loss."

#### Capital Gain Distributions Reported on Form 1040

These distributions included the following:

- (1) Long-term capital gains credited or distributed to individual taxpayers by regulated investment companies and mutual funds. Gains credited but not distributed were reported as income, but the taxpayer was also credited with the amount of tax paid on the gains by the regulated investment company or mutual fund.
- (2) Long-term capital gains distributed by real estate investment trusts.

Normally, taxpayers would have reported these distributions on the supporting schedule used for this type of income (Schedule D, Capital Gains and Losses). However, if the taxpayers did not need Schedule D to report any other gains or losses, they then entered 40 percent of the capital gain distributions directly on line 14, Form 1040.

For purposes of this report, "capital gain distributions reported on Form 1040" are tabulated as part of "sales of capital assets" and are reflected in the long-term capital gain and loss and net capital gain and loss data. (See also "Sales of Capital Assets Net Gain or Loss.")

#### Capital Gains and Losses

See "Sales of Capital Assets Net Gain or Loss."

#### Casualty or Theft Loss, Nonbusiness (#)

Nonbusiness casualty and theft losses for which taxpayers were not reimbursed were deductible from adjusted gross income to the extent that the net loss for each such casualty or theft exceeded \$100 and the combined amount for all net losses during the year exceeded 10 percent of adjusted gross income. A theft was considered to be the unlawful taking and removing of money or property with the intent of depriving the owner of its use. A casualty was defined as a complete or partial destruction of property resulting from an identifiable event of a sudden, unexpected, or unusual nature, such as a fire or storm.

For 1984, casualty and theft gains and losses were required to be netted. Net gains were realized if total reimbursements (such as insurance payments) exceeded total cost or fair market value for the items. Such net gains were required to be treated as capital gains and reported on Schedule D. Depending on the holding period for the lost asset, the net gains reported on Schedule D were treated as either short or long-term capital gains. Each net loss in excess of \$100 could be deducted to the extent that the sum of the net losses exceeded 10 percent of adjusted gross income.

#### Child Care Credit (#)

This credit was claimed by taxpayers who incurred expenses for the care of dependent children under age

15 or disabled dependents while these taxpayers were working. Qualifying expenses included those for services performed within the home (e.g., babysitters, maids, or cooks). In addition, expenditures paid for the care of children under the age of 15 or disabled dependents for out-of-home non-institutional care were qualified for the child care credit.

The maximum amount of employment-related expenses to which the credit could be applied was \$2,400 if one qualifying child or dependent was involved and \$4,800 if more than one was involved. The credit was equal to 30 percent of employment-related expenses for taxpayers with adjusted gross income of \$10,000 or less. The credit was reduced by one percent for each \$2,000 increment of adjusted gross income in excess of \$10,000 up to \$28,000. The credit remained at 20 percent of expenses for individuals with adjusted gross income of \$28,000 or more.

The amount of the credit which could be claimed was limited to total tax liability and any excess was not refundable.

#### Contributions Deduction for Itemizers

Contributions deductible on Form 1040 as an itemized deduction from adjusted gross income included gifts in the form of cash or property to:

- (1) the United States, a State, or a local government for exclusively public purposes;
- (2) organizations created in the United States or its possessions or under the law of the United States and operated exclusively for:
  - (a) religious purposes,
  - (b) charitable purposes,
  - (c) scientific purposes,
  - (d) literary purposes,
  - (e) educational purposes,
  - (f) fostering national or international amateur sports competition, or
  - (g) preventing cruelty to children or animals.
- (3) cemetery companies owned and operated exclusively for the benefit of their members;
- (4) organizations of war veterans or their auxiliaries; and
- (5) domestic fraternal societies operating under the lodge system if the contributions were used exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals.

Out-of-pocket unreimbursable expenses that the taxpayer paid to do volunteer work for such organizations were also deductible. Individuals who were members of a partnership could also include in their contributions deductions their pro-rata share of partnership contributions.

In general, a deduction was allowed for all contributions up to 50 percent of adjusted gross income, with the exception of contributions to certain qualified organizations which were subject to a 20 percent limitation. When a taxpayer donated tangible personal property not used directly in its exempt functions, the deduction was the fair market value subject to a reduced ceiling. Gifts of capital assets not covered by the above situation were subject to a 30 percent limitation. Contributions exceeding the 50 (or 30) percent limitation could be carried over to be deducted in the next 5 years. (Contributions subject to the 20 percent rule could not be carried over.) Therefore, in addition to

contributions made in 1984, the statistics also include amounts carried over from 1979-1983 that were within the current year's percentage limitations.

Cash contributions to a single organization of more than \$3,000 were reported separately from other cash contributions, and these data are shown separately in the statistics. For Tax Years 1982, 1983, and 1984, a processing error caused any contribution amount of more than \$3,000 to be classified as a contribution to a single organization if there were no contributions to a single organization reported. Thus, cash contributions of \$3,000 or more to a single organization was overstated for those years, and cash contributions under \$3,000 to a single organization was understated. The error was estimated to be \$5.0 billion for Tax Year 1984, \$4.4 billion for Tax Year 1983, and \$3.6 billion for Tax Year 1982.

#### Contributions Deduction for Nonitemizers (#)

Taxpayers who did not itemize their deductions were still able to benefit from tax law provisions for charitable contributions. The criteria which determined the deduction of charitable contributions was the same for itemizing as well as nonitemizing taxpayers. However, the deductible amount was computed differently and was substantially less for nonitemizing taxpayers.

For Tax Year 1984, individuals who did not itemize deductions could deduct 25 percent of their first \$300 (\$150 for married couples filing separate returns) of charitable contributions in arriving at their taxable income. Formerly taxpayers could only deduct 25 percent of their first \$100 (\$50 for married couples filing separate returns).

#### Credit for Tax on Certain Gasoline, Fuel, and Oil (#)

This was a credit allowed in full or in stated amounts for Federal excise taxes paid on gasoline, special fuels, and lubricating oil when the fuel oil was used for: (1) farming purposes, (2) operation of public passenger land transportation services (taxi-cab operators of qualified taxicabs), (3) operation of inter-city, local, or school buses, (4) non-highway purposes of a trade or business, and (5) operation of qualified diesel-powered highway vehicles. These taxes could be applied as a credit to reduce total income tax liability when the individual return was filed (with any amount in excess of total tax liability refunded) or refunded during the taxable year if the credit for any fuel category or any lubricating oil in any of the first three quarters of the year was at least \$1,000.

#### Credit for the Elderly and Permanently and Totally Disabled (#)

Beginning in 1984, a credit for the elderly and permanently and totally disabled was available to all taxpayers age 65 or older (within certain income limitations) and to those taxpayers under age 65, retired with a permanent and total disability, and who had received taxable income from a public or private employer because of that disability. An individual was considered permanently and totally disabled if he or she was medically determined to be "unable to engage in any substantial gainful activity because of a physical or mental impairment which could result in death or last over 12 continuous months."

Individuals, age 65 or older, determined the base amount of income on which to figure the credit from an allowable amount of income classified by filing status and age. The classifications were grouped as follows:



Base Amount

\$5,000

Single and 65 or over or disabled; married filing jointly with only one spouse either 65 or over or retired on disability,

\$7,500

Married filing jointly with both spouses either 65 or over or retired on disability,

\$3,750

Married filing separately either 65 or over or retired on disability

Permanently and totally disabled individuals under age 65, determined the base amount on which to figure the credit as the lesser of the allowable amount (defined above) or taxable disability income. The base amount, for both qualifying groups was further reduced by the sum of nontaxable social security, benefits, railroad retirement and Veterans pensions, and other nontaxable pensions plus one-half of adjusted gross income in excess of an additional exclusion amount which was also classified by filing status and age. Lastly, the actual credit was computed as 15 percent of this amount.

This credit was categorized as a personal credit. The amount of the credit that could be claimed was limited to total tax liability and any excess was not refundable.

Credit from Regulated Investment Companies

Taxpayers were instructed to include in gross income any amounts which were allocated to them as capital gain dividends from regulated investment companies, even if they were not actually received. If investment companies paid tax on the capital gain, taxpayers were entitled to claim a refundable credit for their proportionate share of the tax.

Credit on 1985 Estimated Tax

This credit was the part of the overpayment of 1984 tax which taxpayers specifically requested to be credited to their estimated tax for 1985. (See also "Overpayment.")

Deduction for Working Married Couples

Married taxpayers who filed a joint return and who both worked qualified for a deduction. The maximum amount eligible for deduction was 10 percent of \$30,000. The deduction was computed as 10 percent of qualified earned income of the lower earning spouse. Married taxpayers who filed Form 2555 (Foreign Earned Income) to exclude any income from tax or deduct certain housing costs; or who filed Form 4563 (Exclusion of Income From Sources In United States Possessions) to exclude income from tax, were not eligible for the deduction.

Disability Income Exclusion (#)

For Tax Year 1984 the disability income exclusion was repealed. See "Credit for the Elderly and Permanently and Totally Disabled."

Dividend Exclusion

Taxpayers could exclude up to \$100 (\$200 on a joint return) of eligible dividends from adjusted gross income. For an explanation of eligible dividends, see "Domestic and Foreign Dividends Received."

Dividends in Adjusted Gross Income

Total domestic and foreign dividends less the dividend exclusion equaled dividends in adjusted gross income. (See also "Domestic and Foreign Dividends Received" and "Dividend Exclusion.")

Domestic and Foreign Dividends Received

Domestic and foreign dividends received consisted of:

- (1) dividends eligible for the dividend exclusion, which were dividends received from domestic corporations either directly or indirectly (e.g., as a beneficiary of income from estates or trusts, or as a partner for the taxpayer's distributive share of partnership profits) and qualifying distributions from real estate investment trusts or regulated investment companies, and
- (2) dividends not eligible for the dividend exclusion, which were dividends received from foreign corporations, tax-exempt farmers' cooperatives, tax-exempt organizations, certain trusts that were in their final year, corporations most of whose business was conducted in U.S. possessions, Subchapter S corporations, and dividends from certain real estate investment trusts.

Domestic and foreign dividends did not include capital gain distributions from regulated investment companies and real estate investment trusts, nontaxable distributions of stock or stock rights, returns of capital, or liquidation distributions. Taxpayers were also instructed to exclude so called dividends on deposits or withdrawable accounts in mutual savings banks, cooperative banks, savings and loan associations, and credit unions, which were to be treated as interest income; and patronage dividends declared by farmers' cooperatives and other cooperative organizations.

Earned Income Credit

This was a credit available to low-income workers who maintained a household and had a dependent child or children whom they claimed as exemptions. This credit was based on earned income, consisting of wages, salaries, and other employee compensation, plus net earnings from self-employment, and was intended to offset the impact of social security taxes on low-income individuals and to encourage them to obtain employment.

The maximum credit was 10 percent of the first \$5,000 of earned income, or \$500, and was reduced by an amount equal to 12.5 percent of the taxpayer's adjusted gross income or earned income, whichever was larger, above \$6,000. Thus at the \$10,000 adjusted gross income level (or earned income level) the credit was eliminated.

Taxpayers were eligible to claim the earned income credit if they:

- (1) had less than \$10,000 of adjusted gross income or earned income, whichever was larger;
- (2) maintained a household which was the principal place of abode for the taxpayer and a child or a descendant of the child;
- (3) maintained their principal home in the United States;

- (4) were not entitled to exclude from gross income any amount of income earned from sources outside the United States or from sources within U.S. possessions, or claim a deduction for certain expenses of living abroad;
- (5) had a taxable year that represented a full 12 months; and
- (6) filed a joint return if married.

The earned income credit could result in a refund to the extent it was not used to offset income tax liability. Thus, even if individuals were not otherwise required to file returns, it was to their benefit to do so in order to claim the earned income credit. For purposes of this report, the earned income credit was divided into three parts: that used to offset income tax before credits (limited to the amount needed to reduce income tax after credits to zero); that used to offset all other taxes (limited to the amount needed to reduce total tax liability to zero); and the refundable portion (See also "Advance Earned Income Credit Payments.")

#### Employee Business Expenses

An employee was allowed a deduction in arriving at adjusted gross income for certain unreimbursed business expenses incurred in connection with any employment. These expenses were reported as an "adjustment" to income on the tax return and were separate from employee expenses treated as an itemized deduction. Expenses which qualified for the adjustment included:

- (1) cost of travel, meals, and lodging while away from home in the performance of services as an employee;
- (2) any other expenses to the extent covered by a reimbursement or expense allowance arrangement with the employer;
- (3) business transportation costs, other than commuting; and
- (4) outside salesperson's expenses of soliciting business for the employer.

If employees accounted for deductible expenses to their employers, they were not required to report the reimbursement in income, except for any amount of reimbursement in excess of expenses.

Certain expenses of employees, such as work clothes, union dues, and employment agency fees, were not deductible in the computation of adjusted gross income, but were deductible as itemized deductions in the computation of taxable income. These expenses were included in "miscellaneous itemized deductions."

#### Estate or Trust Net Income or Loss

This was the beneficiaries' share of fiduciary income (with the exception of the items described below which were reported separately) from any estate or trust. Income from estates or trusts included amounts required to be distributed and amounts credited to beneficiaries' accounts from current-year fiduciary income, whether or not actually received, plus any other amounts which were properly paid, credited, or required to be distributed for that year.

Also included was the beneficiaries' share of any accumulation distribution made in the current year by the fiduciary of a complex trust for income accumulated in prior tax years. Beneficiaries' share

of these distributions was reduced by their share of depletion and depreciation deductions before reporting the net amount as part of adjusted gross income.

Taxpayers excluded from estate or trust income their share of dividends and gains or losses from sales of capital assets and other property. Such income (which made up the largest portion of income from an estate or trust) was included on the tax return on the separate lines provided for these income types and was not separately identified for the statistics. A loss from an estate or trust was allocated to the beneficiary only upon settlement or termination of an estate or trust which, for its last tax year, (a) still had a net operating loss carryover or a capital loss carryover, or (b) had deductions (other than those for exemptions and charitable contributions) in excess of gross income.

If a return showed net income from one estate or, and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labeled "net income" and "net loss" represent the sum of all income and losses reported from all estates or trusts, i.e., the net amount, on a return-by-return basis.

#### Estimated Tax Payments

This figure represented the total of the amounts paid quarterly and reported on the 1984 Declaration of Estimated Income Tax, Form 1040ES. The amount reported included any credit which was applied against the estimated tax by reason of an overpayment of 1983 tax liability.

#### Excess Itemized Deductions

This deduction concept represented the amount by which total itemized deductions exceeded the zero bracket amount. Since the zero bracket amount was built into the tax tables and the tax rate schedules, only "excess itemized deductions" (and not "total itemized deductions") was used in the calculation of taxable income. (See also "Zero Bracket Amount.")

#### Excess Social Security Taxes Withheld (#)

If the total social security (FICA) tax withheld was greater than \$2,532.60 for 1984 (\$2,391.90 for 1983) because an employee worked for more than one employer, the excess could be taken as a credit toward payment of the employee's income tax. Any amount in excess of tax liability was refundable. In the case of a joint return, the credit was computed separately for each taxpayer.

#### Exclusion of Dividends Reinvested in Qualified Public Utility Companies

Taxpayers could choose, under a qualifying dividend reinvestment plan of a domestic public utility, to receive a dividend of common stock rather than cash, and could elect to exclude up to \$750 per year (\$1,500 on a joint return) of stock dividends.

#### Exemptions

In the computation of taxable income, a \$1,000 deduction was allowed for each exemption claimed.

An exemption was allowed for each taxpayer shown on a return (on joint returns, husband and wife were each regarded as a taxpayer). If either husband or wife filed a separate return, the spouse's exemption could be claimed on that return only if that spouse did not file a return, had no gross income, and was not the dependent of another taxpayer. Additional

exemptions were allowed for a taxpayer or spouse who indicated being age 65 or over, blind, or both.

Exemptions were also allowed for qualified dependents. In general, an individual qualified as a dependent if that person had gross income less than \$1,000 (\$1,000 or more if in category (2) below), received more than half of his or her support from the taxpayer, was related to the taxpayer (such as a son, daughter, or parent), or lived in the taxpayer's home or was a member of the household for the whole year, did not file a joint return with his or her spouse, and met certain citizenship requirements.

The total number of exemptions shown in this report includes some duplication. This occurred in the case of:

- (1) dependents other than children who had gross income less than \$1,000, but filed a return to obtain a refund of tax withheld on wages;
- (2) dependent children with unearned income of \$1,000 or more (dividends, interest, capital gains, and the like); and
- (3) dependent children under 19 years of age or students regardless of age who either (a) were required to file a return because their gross income was \$3,300 or more, or (b) had gross income of less than \$3,300, all of it earned income, and filed a return only to obtain a refund of tax withheld on wages.

In each of these instances individuals were counted twice, as taxpayers filing their own returns and as dependents on another taxpayer's return.

#### Farm Net Income or Loss

This source of income was reported by individuals who were sole proprietors of a farm. When there were two or more farms operated by the same taxpayer, the single amount of profit or loss included in adjusted gross income represented the combined profit and loss from all farming activities.

Farm business costs and expenses were deductible from farm gross business receipts in arriving at farm net profit or loss. Excluded from farm net profit or loss were gains from certain sales of livestock and crops which qualified for capital gains treatment, as well as farm rental income. Gains from sales of livestock (other than poultry) qualified for capital gains treatment if the livestock had been held for 12 months or more (in the case of cattle or horses acquired after 1969 for 24 months or more), as long as livestock were held for breeding, dairying, or sporting purposes. Gains from sales of unharvested crops, when sold with the land on which they were growing, qualified for capital gains treatment if the land had been held for 12 months or more. For taxation purposes (and for purposes of this report), these types of income were included in long-term capital gains. On the other hand, farm rental income--that based on crops or livestock produced solely by the tenant, without material participation of the landowner or sublessor in the operation or management of the farm--was included in rent net income or loss.

#### Foreign Earned Income Exclusion (#)

Taxpayers could exclude from gross income a certain amount of their foreign earned income if their tax home was in a foreign country and they were either:

- (1) a U.S. citizen and a bona fide resident of a foreign country or countries for an uninterrupted period that included a tax year, or

- (2) a U.S. citizen or resident alien who was physically present in a foreign country or countries for at least 330 full days during any period of 12 consecutive months. For 1984, the \$5,000 annual increase was postponed and qualified individuals continued to be limited to an \$80,000 exclusion of foreign earned income.

#### Foreign Housing Deduction

Individuals qualifying for the exclusion of foreign earned income could deduct amounts from gross income that an employer paid towards their housing cost up to the entire cost of the dwelling if their foreign earned income was greater than the maximum exclusion. Amounts incurred solely by the inhabitants could be deducted from adjusted gross income.

Individuals could deduct employer-provided meals and lodging if they were required, as a condition of employment, to live in a camp that was provided by an employer in a foreign country. (See "Foreign Earned Income Exclusion" under "Changes in the Law").

#### Foreign Tax Credit (#)

Individuals who had income from or profit taxes paid to a foreign country or U.S. possession or any political subdivision, agency, or instrumentality of the country or possession, could claim this credit against income taxes. The credit was for the income and profits taxes paid and included the taxpayer's share of such taxes paid through partnerships and fiduciaries. In general, the tax credit was limited to the same proportion of the income tax before credits minus the personal credits which included child care credit, credit for the elderly and permanently and totally disabled, residential energy, and political contribution credit, as the taxable income from foreign sources bore to the entire taxable income, but could not exceed the foreign taxes paid. The remainder could be carried back two years and then forward five years for use in computing the credit for those years. Additional information on foreign tax credits will be available in Statistics of Income Bulletin, Spring 1987 issue.

#### Forfeited Interest Penalty Adjustment

Taxpayers who had paid penalties for the premature withdrawal of funds from time savings accounts or deposits could deduct those penalties as an adjustment to gross income.

#### Form of Deduction

For purpose of this classification, returns were categorized into one of three groups:

- (1) those with nonbusiness itemized deductions;
- (2) those with a zero bracket amount only; and
- (3) those with no deductions.

For a return to fall into group one or two, there had to be a positive taxable income. Returns in group three, those with neither itemized deductions nor zero bracket amount, were either:

- (1) deficit or "break even" returns, since there was no income from which to subtract any deductions; or
- (2) returns with no itemized deductions and with adjusted gross income less than the exemption amount.

### Fully Taxable Pensions and Annuities

This type of pension or annuity was obtained in connection with employment and was financed in whole (a non-contributory plan) by contributions of the employer. Since these pensions were paid entirely by an employer, the amount received by the employee was fully taxable. Additionally, fully taxable pensions and annuities included certain military retirement pay and IRA distributions. This amount was reported on line 16, Form 1040 (1984). (See "Pensions and Annuities.")

### General Business Credit (#)

As a result of the Tax Reform Act of 1984, a major revision was made in the calculation of certain income tax credits. The investment credit, jobs credit, alcohol fuels credit, and employee stock ownership plan (ESOP) credit were combined into a new single credit, the general business credit. Taxpayers claiming more than one of the business credits were required to summarize them on a new form, Form 3800, General Business Credit. The adjusted tax liability limitations for the combined credits were filed on the Form 3800. The general business credit was limited to 100 percent of the first \$25,000 and 85 percent of the excess over \$25,000.

If the current year general business credit exceeded the tax liability limitation and could not be entirely used for Tax Year 1984, the excess amount could be carried back to the three preceding tax years. Any used credit after carryback, could be carried forward to each of the 15 years after the year of the credit. Additionally all carryforwards of unused investment credit, jobs credit, alcohol fuels credit, and ESOP credit from 1983 were added together and reported on Form 3800. Otherwise, taxpayers claiming a single credit or the carryforward for a single credit did not have to file Form 3800 and were required to use only the appropriate form for the particular credit or credit carryforward.

### Heads of Households, Returns of

These returns were filed by "unmarried" persons who furnished over half the cost of maintaining a household for the entire year for at least one qualifying relative. Unmarried persons, for purposes of this classification, were defined as single persons, married persons legally separated, certain married individuals living apart but not legally separated, or persons married to nonresident aliens. "Qualifying" relatives, such as children, parents, brothers, and sisters, generally had to qualify as the taxpayer's dependents and actually had to live with the taxpayer.

There were two exceptions to this rule. Parents of the taxpayer had to be dependents, but did not have to live in the same household; children of the taxpayer did not have to be dependents, but did have to reside in the same household as the taxpayer.

A special tax rate schedule was provided for heads of households which gave a portion of the benefits for lower rates accorded joint returns.

### Home Mortgage Interest Deduction

See "Interest Paid Deduction."

### Income Averaging (#)

Beginning in Tax Year 1984 the base period for income averaging was reduced from four to three years and only included the three years immediately preceding the computation year.

Certain taxpayers with unusual fluctuations in income were able to reduce the tax in higher income years by using income averaging. The standard income averaging computation permitted a part of an unusually large amount of taxable income for any one year to be taxed at a lower rate (i.e. changed the effective bracket or tax rate), thus resulting in a lower amount of tax due than would have resulted if the taxpayers had computed their tax using the regular tax computation method.

An eligible individual could choose this computation if the "averageable income" for the year was more than \$3,000. "Averageable income" was the amount by which "adjusted taxable income" (taxable income for the computation year) exceeded 140 percent of the average "base period income" (the average of taxable income, with certain other adjustments for the three preceding tax years).

Briefly, the income averaging computation operated to tax all averageable income at the same rate which applied to the first one-fourth of such income. "Adjusted taxable income," from which the "averageable income" was derived covered all income except "excess community property income" and certain amounts received by owner-employees. "Base period income" included taxable income and income earned outside the United States or within U.S. possessions which had been excluded from taxation under the Internal Revenue Code.

To be eligible to use the income-averaging method taxpayers had to meet citizenship or residence tests. Taxpayers claiming the foreign earned income exclusion or deduction or those excluding income from sources within the U.S. possessions, the Virgin Islands, Guam, or Puerto Rico could not use the income-averaging method.

### Income Subject to Tax

For taxpayers using the regular computation method, income subject to tax was the same as taxable income (adjusted gross income less the personal exemption amount and excess itemized deductions).

For taxpayers using the income averaging method, income subject to tax was a reduced amount of taxable income specially computed for the statistics by working backward from the tax itself.

### Income Tax After Credits (#)

For Tax Year 1984, the computation for income tax after credits was revised. Briefly, to arrive at this amount, taxpayers deducted total personal credits (line 45, Form 1040) from income tax before credits (line 40, Form 1040). If the result was greater than zero, the foreign tax credit and the general business credit were then deducted from the residual to arrive at income tax after credits. For purposes of this report, income tax after credits was computed by deducting from income tax before credits the total personal credits, the foreign tax credit, the general business credit, other tax credits, and the earned income credit (to the extent that it did not result in a negative amount).

The portion of the earned income credit which did not result in a negative amount is tabulated as "earned income credit used to offset income tax before credits." (See also "Total Nonpersonal Credits" and "Total Personal Credits" in this section.)

### Income Tax After Personal Credits (#)

For Tax Year 1984, this amount represented the deduction of "total personal credits" from "income tax before credits."

Income Tax Before Credits

This amount consisted of two components: "tax generated" and "taxes from income averaging." Generally, "tax generated" was the tax liability computed on current-year "taxable income" based on:

- (1) The regular tax, whether derived from the tax tables or tax rate schedules; or
- (2) The income averaging tax.

"Taxes from income averaging" generally were related either to prior-year income or to income that had been excluded from adjusted gross income. As a result, it was possible for a taxpayer to have "income tax before credits" without having "taxable income." (See also "Tax Generated" and "Taxes from Income Averaging.")

Income Tax Withheld (#)

An employer could use either the major methods of withholding -- the "percentage" method, the "wage bracket" method, or an authorized alternative method. All the major methods of withholding were based on graduated rates ranging from 12 to 37 percent. Similarly, the result of any alternative method had to approximate the same amount as computed under one of the major methods.

Income tax withheld included amounts deducted from salaries, wages, tips, and other forms of remuneration as reported on Form W-2; from pensions and annuities, and certain gambling winnings as reported on Form W-2P and W-2G respectively. Starting in Tax Year 1984 amounts withheld for distributions from profit-sharing, retirement plans, and individual retirement arrangements had withholding reported on Form 1099-R.

Beginning in Tax Year 1984 a backup withholding rate of 20 percent was required to insure that income tax was collected from payments generally not subject to withholding. The purpose of implementing this measure was to insure that certain taxpayers who failed to report or correctly report certain kinds of tax information paid an adequate withholding amount.

Individual Retirement Arrangements (#)

An Individual Retirement Arrangement (IRA) is a savings program that allows a taxpayer to set aside money for retirement. An individual could establish an IRA at a bank or other qualified financial institution, or by investing directly in individual annuity contracts issued by an insurance company. Contributions to such a plan were limited to the lesser of:

- (1) an individual's compensation for the year;
- (2) \$2,000 (\$2,250 if a non-working spousal IRA is created); or
- (3) the amount actually paid.

Such contributions could be deducted from the employee's gross income in arriving at adjusted gross income. Taxpayers could not start withdrawing funds from the account until they reached age 59-1/2 and had to start doing so upon reaching age 70-1/2. Penalty taxes were assessed in the event the taxpayer failed to comply with these limitations.

Individuals could set up an IRA to include a non-working spouse. To qualify the following conditions must have been met:

- (1) The individual must have been married at the end of the tax year;
- (2) They must have met the IRA requirements discussed earlier;
- (3) They must have filed a joint return; and
- (4) The spouse must not have received any compensation during the tax year.

For Tax Year 1984, only IRA contributions made before the due date of the return were deductible.

Interest Paid Deduction

Interest paid on personal debts, credit cards, mortgages, bank loans, and installment purchases of real or personal property was deductible, but interest paid on money borrowed to buy tax-exempt securities or single premium life insurance and endowment contracts was not. The amounts deductible as an interest expense included "investment interest" (that amount paid or accrued on indebtedness incurred, or continued, to purchase or carry property held for investment) as reported on Form 4952, Investment Interest Expense Deduction, subject to the limitations prescribed in the law. Interest relating to business, royalty, and rental income was deducted directly from these items and was, therefore, not reflected in the interest paid statistics. For installment purchases, interest paid included amounts stated in the contract, certain unstated amounts of interest, and finance charges.

Interest Received (#)

This amount was the taxable portion of interest received from bonds, debentures, notes, mortgages, personal loans, bank deposits, savings accounts, tax refunds, U.S. savings bonds, and money-market funds. Taxpayers were also instructed to include so called dividends on deposits or withdrawable accounts in mutual savings banks, cooperative banks, savings and loan associations, and credit unions. Excluded was the interest on a State or local Government obligations. Such interest was tax-exempt and, therefore, did not have to be reported on the tax return.

Investment Credit (#)

As a result of the Tax Reform Act of 1984, the investment credit was claimed as one of the components of the general business credit and was subject to the net tax liability limitation thereof. Total investment credit was the sum of: (1) the regular investment credit, (2) the rehabilitation investment credit, and (3) the business energy investment credit.

The regular investment credit rate was 10 percent of the "qualified investment" in certain new and used depreciable assets with a useful life of three years or more. The "qualified investment" was determined by the cost of the property, taking into account the length of the property's intended life and whether the property was new or used.

For qualified rehabilitation structures, there were three credit rates, namely:

- (1) 25 percent for expenditures of certified historical structures;
- (2) 20 percent for expenditures of 40-year old buildings; and

- (3) 15 percent for expenditures of 30-year old buildings.

Additionally, the regular investment credit and energy investment credit were not applicable to any portion of the basis that qualified for this credit. The 15 percent and 20 percent credit rates were limited to nonresidential buildings. However, the 25 percent credit rate was applicable to nonresidential and residential buildings.

The appropriate business energy investment credit rate, 10, 11, or 15 percent, was determined by the taxpayer's classification of the business energy property. Specifically, the 10 percent credit rate applied to biomass property and qualified inter-city buses; the 11 percent credit rate applied to qualified hydroelectric generating property; and the 15 percent credit rate applied to solar, wind, or geothermal property and ocean thermal property. Generally, any other business energy properties that did not have an energy percentage period specified, had an energy credit rate of zero. For Tax Years after 1983, the business energy investment credit could no longer be applied against 100 percent of tax liability, but was combined with the regular investment credit and limited to 85 percent of tax liability over \$25,000.

#### Itemized Deductions

See "Total Itemized Deductions," and specific types.

#### Jobs Tax Credit (#)

As a result of the Tax Reform Act of 1984, the jobs tax credit was claimed as one of the components of the general business credit and was subject to the net tax liability limitations thereof. This tax credit could be elected by employers who had hired individuals from certain targeted groups.

The credit was limited to 50 percent of the first \$6,000 of total qualified wages paid to eligible individuals employed for the first year; 25 percent of the first \$6,000 of total qualified wages paid to eligible individuals employed for the second year; and 85 percent of qualified wages (limited to a maximum of \$3,000) paid to summer youths employed for a 90 day period between May 1 and September 15.

Employee targeted groups were:

- (1) handicapped individuals referred by vocational rehabilitation programs;
- (2) economically disadvantaged Vietnam-era veterans;
- (3) economically disadvantaged youths between 18 and 24 years of age;
- (4) recipients of supplemental social security income benefits;
- (5) recipients of general assistance;
- (6) economically disadvantaged youths between 16 and 19 years of age participating in a qualified cooperative education program;
- (7) certain economically disadvantaged ex-convicts;
- (8) Comprehensive Employment Training Act (CETA) employees involuntarily terminated who began work between August 13, 1981 and January 1, 1983;
- (9) eligible work incentive employees; and

- (10) qualified summer youth employees.

In addition to being employed as a member of a group that was certified as a specified targeted group, the employee could not be a relative or dependent of the employer. More than half of the qualified wages received had to be income for working in the employer's trade or business. Those wages received from a Federally funded, on-the-job training program or payments from the Social Security Act did not qualify for the credit.

As a result of the Tax Reform Act of 1984, the carryback provisions were repealed. However, any carryforward of an unused jobs credit (or carryforward of WIN credit) could be claimed on the jobs credit form (Form 5884). Otherwise, any combination of the current year business credits or carryforward credit had to be summarized on the General Business Credit form (Form 3800).

#### Joint Returns of Husbands and Wives

These were returns of married taxpayers electing the joint return filing status. The income of each spouse had to be reported on these returns.

#### Marital Filing Status

The five marital filing status classifications were:

- (1) joint returns of husbands and wives;
- (2) separate returns of husbands and wives;
- (3) returns of heads of households;
- (4) returns of surviving spouses; and
- (5) returns of single persons (not heads of households or surviving spouses).

Marital status was usually determined as of the last day of the taxable year. If one spouse died during the tax year, the other was considered married for the entire year. If a taxpayer was divorced during the tax year and did not remarry, the taxpayer was considered to be unmarried for the entire year. Each of the above classifications is defined under a separate heading in this section.

#### Medical and Dental Expense Deduction (#)

Beginning in Tax Year 1984, amounts paid for medicine and drugs or insulin were deductible only if they were for prescribed medicine and drugs or insulin. In addition, taxpayers could now deduct a maximum of \$50.00 per day for certain lodging expenses incurred for medical care. The medical and dental expense deduction was still limited to the excess over 5 percent of adjusted gross income.

#### Miscellaneous Deductions (#)

Taxpayers were allowed to deduct certain specified nonbusiness deductions from adjusted gross income for which separate categories were not provided on the Schedule A.

Miscellaneous deductions included deductible employee expenses (for example, dues to professional societies, union dues, certain education expenses, employment agency fees, and subscriptions to professional journals); deductible income producing expenses (for example, collection fees for interest or dividends, investment counsel fees, gambling losses not in excess of gambling winnings, and certain legal and accounting fees); tax preparation fees; and qualified adoption expenses.

For purposes of the statistics, miscellaneous deductions also included any amount of earned income substituted for itemized deductions by taxpayers who qualified as "dependents with unearned income." (See also "Unused Zero Bracket Amount.")

#### Moving Expense Adjustment

An employee who had to move to a new residence as a result of changing jobs could deduct from gross income certain reasonable expenses for moving and house hunting. To qualify for this deduction the new job location had to be at least 35 miles farther from the former residence than the old job was. In addition, the employee had to work full-time for at least 39 weeks of the 12 months after the move.

Deductible expenses included those incurred from moving household goods and personal effects; and travel, meals, and lodging of the taxpayer and household members in route to the new residence. There were no dollar limitations for these expenses. Other allowable expenses, subject to a \$3,000 limitation, included house-hunting trips, cost of meals, lodging in temporary quarters for up to 30 days, and costs related to settlement of an unexpired lease or acquisition of a new lease, or selling of a residence and purchase of a new residence. In addition, the house hunting trip and temporary quarters component of the \$3,000 deduction could not exceed \$1,500.

#### Nontaxable Returns

See "Taxable and Nontaxable Returns."

#### Other Income

Included here were such items as prizes, awards, sweepstakes winnings, gambling profits, recovery of bad debts, insurance received as reimbursement for medical expenses taken as a deduction in a previous year, and any other income subject to tax for which there was no specific line provided on the return form. Taxpayers were required to apply any deduction for carryovers or carrybacks of business net operating losses against "other income."

#### Other Tax Credits

"Other tax credits" is used as a residual category in the statistical tables and does not relate to a line item on a tax form. The category included, in general, only those statutory credits which were used to offset income tax before credits and could not be identified as research and experimentation, child care, investment, foreign tax, jobs, political contributions, residential energy, or general business credit. Frequently, "other tax credits" would be the earned income credit. Amounts of "other tax credits," to the extent that they were in excess of total tax liability and were refundable, were tabulated as part of "other taxpayments." (See also "Earned Income Credit.")

#### Other Taxpayments

"Other taxpayments" included the "throwback tax credit" allowed trust beneficiaries for certain taxes previously paid by the trust, and any other unidentified amounts that could not be allocated to one of the specified taxpayment items. Other tax credits, to the extent that they were in excess of total tax liability and were refundable, were also included in other taxpayments.

#### Overpayment

An overpayment of tax occurred when the "taxpayments" exceeded "total tax liability," or if the taxpayer had any "refundable portion of the earned income credit." Overpayments could be refunded; or, at the taxpayer's election, taken as a credit on the subsequent year's estimated tax; or taken partly as a refund and partly as a credit against estimated tax. (See also "Credit on 1985 Estimated Tax" and "Refund.")

#### Overpayment of Windfall Profit Tax

This excise tax was imposed on producers of crude oil, but the tax was withheld and reported to the Internal Revenue Service by the first purchaser of such oil. If the tax was over withheld in the course of the year, the producer could claim a refund on his or her income tax return.

The overpayment could be due to two possible reasons. First, whenever withholding errors occurred, a refund of the amounts over withheld could be claimed by filing a Form 6249, Computation of Overpaid Windfall Profit Tax, with the Form 1040. And second, any over withholding due to the net income limitation could also be claimed on the Form 6249.

The two types of overpayment were combined and carried over to the Form 1040 and entered in the margin of the taxpayments section. For purposes of this report overpayment of windfall profit tax was reported as a separate item.

#### Partnership Net Profit or Loss

Partnership net profit or loss was reported by persons who were members of a partnership, syndicate, joint venture, or unincorporated association. The taxpayer's profit or loss shown was only his or her share of the ordinary income or loss of the enterprise, together with payments made to the taxpayer for the use of capital or as a salary. If the individual was a member of more than one partnership, the single amount of partnership profit or loss reported in adjusted gross income, whether actually received or not, was the net result of all shares.

One of the deductions from partnership gross income, the Section 179 property expense deduction, was tabulated and shown separately in this report. Certain qualifying depreciable business assets could have been treated as an expense.

If a return showed net income from one partnership and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labeled "net income" and "net loss" represent the sum of all income and loss reported from all partnerships; i.e., the net amount, on a return-by-return basis.

Additional information for partnerships can be found in the Statistics of Income Bulletin, Summer, 1986.

#### Payment with Request for Extension of Filing Time

This payment was made when the taxpayer filed Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, and gained a four-month extension of time to file the Form 1040. The application did not extend the time for payment of expected tax since full payment of any tax due had to be made with the application for extension. When taxpayers filed their Form 1040, they entered the amount paid with Form 4868 to determine any tax still due or any overpayment of tax.



Penalty Tax on Individual Retirement Arrangements

Taxpayers could start withdrawing funds from an Individual Retirement Arrangement if they were disabled or after reaching age 59-1/2, and had to start doing so after reaching age 70-1/2. Withdrawals prior to reaching age 59-1/2 were subject to a penalty tax equal to 10 percent of the premature distribution unless the individual was disabled. Failure to withdraw funds after reaching age 70-1/2 resulted in the taxpayer's paying a 50 percent excise tax on the amount by which the minimum required distribution exceeded the distributions actually received by the individual during the year. Contributions to the retirement arrangement in excess of the legal limitation for the year (the lesser of \$2,000 or the taxpayer's compensation for the year) were subject to an excise tax equal to six percent of the excess contribution. (See also "Individual Retirement Arrangement.")

Pensions and Annuities

Generally, pensions represented periodic income received after retirement and made in consideration of past services with an employer, while annuities were income payable at stated intervals in consideration of a specific premium. A taxpayer could acquire a pension or annuity either by purchase from a commercial organization (usually life insurance, endowment, or annuity contracts) or under a plan or contract connected with the taxpayer's employment. Those pensions or annuities obtained in connection with employment could be purchased entirely by the taxpayer or could be financed in part (a contributory plan) or in whole (a non-contributory plan) by contributions of the employer.

Since a non-contributory pension was one paid for entirely by an employer, the amount received by the employee was fully taxable. This fully taxable pension was reported on line 16, "Fully taxable pensions and annuities," of Form 1040 rather than on line 17, "Other pensions and annuities."

For the taxpayer who participated in a contributory retirement plan while employed, the amount received was only partially taxable. In general, the amount excludable from gross income, the nontaxable portion, represented the taxpayer's contributions under the plan, while the taxable portion represented the employer's contribution. (In the case of a survivor beneficiary of a deceased employee, a death benefit exclusion of up to \$5,000 could be excluded in addition to the deceased employee's contribution.) The entire amount of pensions received for the year was reported on line 17a, "Other pensions and annuities, including rollovers" of the Form 1040, with the taxable portion being computed on a separate worksheet and entered on line 17b, "Taxable amount."

When it was possible for the retired employee or a survivor to recover the employee's contributions within three years by the annuity payments received, the payments were nontaxable until recovered, after which time the pension or annuity was fully taxable. This was the three-year rule computation method. If this method was inapplicable, the taxpayer's yearly receipts were prorated into taxable and nontaxable portions based on life expectancy at the time that the pension or annuity started (or term certain, if the annuity was not payable for life).

Receipts from individually purchased annuities were usually prorated into taxable and nontaxable portions, since the taxpayer could expect to receive more than the cost, but not within three years.

Political Contributions Credit

An individual taxpayer was allowed to take a credit against income tax for political contributions paid during the year. This political contribution could be to a candidate or candidates for election to a Federal, State, or local office, in a primary, general, or special election; a political campaign committee; a newsletter fund; or a national, State or local committee of a national political party. The credit equaled 50 percent of the amount contributed, limited to \$50 (\$100 on a joint return).

Refund

A refund of tax included all overpayments not applied by the taxpayer as a credit to the next year's estimated tax. (See also "Overpayment.")

Regular Tax Computation

Typically, the taxpayer, in determining "tax generated," first computed taxable income. Depending on marital status and size of taxable income, the taxpayer then used the tax tables or applied rates from one of three tax rate schedules to determine tax. In some instances, the taxpayer requested the Internal Revenue Service to compute the tax. Returns of all such taxpayers are classified under the regular tax computation method. In addition, the returns of taxpayers whose taxable income was greater than zero, but less than or equal to the zero bracket amount, were also shown as having a regular tax computation. For these returns, no "tax generated" is shown.

Rent Net Income or Loss

Rent net income or loss constituted a part of adjusted gross income and was determined by deducting from gross rent amounts for depreciation, repairs, improvements, interest, taxes, commissions, advertising, utilities, insurance, janitorial services, and any other allowable expenses related to the rented property. Rental income from farming operations conducted solely by the tenant without material participation of the landowner was also included here.

Research and Experimentation Credit

This credit was established to encourage businesses to increase the amounts spent on certain qualified research and experimentation after June 30, 1981. The credit was equal to 25 percent of the amount by which the qualified expenses for the year exceeded the average qualified expenses during an earlier base period, limited to income tax after reduction by all other credits.

The credit applied to research in the experimental or laboratory sense. It excluded research in the social sciences or humanities, or the part funded by any grant or contract by another person or government entity. In addition, to be eligible, the research had to have taken place within the United States.

Residential Energy Credit

In order to reduce energy consumption and to encourage the development and use of alternative energy sources, a residential energy credit was available to taxpayers. The credit was made up of two separate parts, one based on qualified "energy conservation expenditures" and the other on qualified



"renewable energy source expenditures," with different requirements for each type of qualifying expenditures. The entire residential energy credit was available for qualified items installed in or on the taxpayer's principal residence from April 20, 1977, through December 31, 1985.

The credit for energy conservation property was 15 percent of the first \$2,000 of expenditures, including original installation costs, with a maximum credit of \$300 per residence over the entire period the credit was to be in effect.

The credit for renewable energy source property was 40 percent of the first \$10,000 of expenditures, including labor costs for on-site preparation, assembly, or original installation, with a maximum credit of \$4,000 per residence over the entire period the credit was to be in effect.

#### Royalty Net Income or Loss

Net royalties consisted of gross royalties less deductions for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. Gross royalties included revenues from oil, gas, and other mineral rights; revenue from patents; and revenue from literary, musical, or artistic works. Certain royalties received under a lease agreement on timber, coal, and domestic iron ore were eligible for capital gains or ordinary loss treatment under Code section 1231, and, as a result of the separate computation required by that section, are reflected in the statistics for "sales of capital assets" and "sales of property other than capital assets."

#### Salaries and Wages

Salaries and wages as reported on the tax return were amounts of compensation for personal services. Also included were commissions, bonuses, tips, fees, excess reimbursement over employee business expenses, and the value of non-monetary payments for services, e.g., merchandise, accommodations, or property. Identifiable amounts for any of these categories which may have been reported by taxpayers as "other income" were treated as salaries and wages for the statistics.

#### Sales of Capital Assets Net Gain or Loss (#)

In general, capital assets for tax purposes included all property held for personal use or investment. Examples of such assets were personal residences, furniture, automobiles, and stocks and bonds. Assets used in the normal course of business activities, such as inventory held for sale during the ordinary conduct of business, and depreciable or real property held for sale or used in a trade or business, were specifically excluded from treatment as capital assets.

In addition, net gains from the disposition of certain types of property which were not classified as capital assets should be treated as capital gains under section 1231 of the Code. This included property used in business, such as buildings and machinery, and also certain specific types of assets such as livestock, cut timber, coal, domestic iron ore and timber royalties, and unharvested crops sold with the land, if the land was held for more than one year.

On the other hand, all or a portion of net gains from some types of property included under the definition of capital gains could be denied capital gains treatment under certain other sections of the Code. Generally, these sections denied capital gains treatment to gains that resulted from the recapture of depreciation already claimed on the asset.

The following concepts were used in the computation of net capital gain or loss for the purposes of this report:

Net short-term gain or loss--These were gains and losses from the sales or exchanges of capital assets held for one year or less. (For assets acquired after June 22, 1984, the holding period was reduced to six months or less). Short-term gains from current year sales were combined with any short-term capital loss carryover, any net short-term gain or loss received from partnerships, S corporations, or fiduciaries, gains from the sale or exchange of a principal residence held one year or less, and gains from installment sales.

Net long-term gain or loss--These were gains and losses from sales or exchanges of capital assets held for more than one year. (For assets acquired after June 22, 1984, the holding period was reduced to six months or more). Long-term gains and losses were eligible for special tax treatment (see "Net capital gain" below). To obtain the net long-term gain or loss, gains or losses from current-year transactions were combined with:

- (1) net long-term gain or loss received from partnerships, fiduciaries, or Small Business Corporations,
- (2) capital gain distributions of regulated investment companies (mutual funds) and real estate investment trusts,
- (3) long-term capital loss carryover from prior years,
- (4) gains and losses from sales or exchange of assets used in a trade or business and involuntary conversions,
- (5) gains from the sale or exchange of a principal residence held more than one year, and
- (6) long-term capital gains from installment sales.

Short-term capital loss carryover--This carryover equaled that portion of short-term capital loss incurred, but not deducted, in a previous tax year because of the limitation to net capital loss claimable, as discussed below under "Net capital loss."

Long-term capital loss carryover--This carryover equaled that portion of long-term capital loss incurred, but not deducted, in a previous tax year because of the limitation to net capital loss claimable, as discussed below under "Net capital loss."

Net capital gain--If the combination of net short-term gain or loss and net long-term gain or loss resulted in a positive amount, the taxpayer had a net capital gain. For taxpayers with long-term capital gains the actual amount shown as net capital gain (and thus carried into adjusted gross income) was computed by first subtracting short-term capital losses (if any), and then subtracting 60 percent of the remaining amount. Short-term capital gains, on the other hand, were always fully includable in net capital gain.

Net capital gain also included capital gain distributions which would have been reported on Schedule D, Capital Gains and Losses, except for the provision that taxpayers who had no other gains or losses could simply enter the portion of capital gain distributions included in adjusted gross income on line 14

of Form 1040. These distributions were always considered to be long-term capital gains. The statistics include a separate tabulation of capital gain distributions not reported on Schedule D.

Net capital loss--If the combination of net short-term gain or loss and net long-term gain or loss resulted in a negative amount, the taxpayer generally showed a net capital loss. In many cases, however, the actual amount included in net capital loss (and thus carried into adjusted gross income) was less than the computed combined amount. For taxpayers with long-term capital losses, only 50 percent of such losses (reduced by any short-term capital gains) was includable in net capital loss. After this reduction, net capital loss was further limited to the lesser of (a) net capital loss, (b) taxable income (computed without regard to capital loss or zero bracket amount), or (c) \$3,000 (\$1,500 for married persons filing separately).

Amounts of capital losses in excess of the above limitations, whichever was applicable, could be carried over to subsequent tax years.

#### Sales of Property Other Than Capital Assets Net Gain or Loss

Property other than capital assets generally included property of a business nature, in contrast to personal and investment property which were capital assets. Some types of property specifically included were:

- (1) certain depreciable, depletable, and real business property;
- (2) accounts and notes receivable in the ordinary course of business generated from the sale of goods and services ordinarily held for sale by the business or includable in the inventory of the business;
- (3) certain copyrights; literary, musical, or artistic compositions; or similar properties;
- (4) any share of gain or loss that otherwise qualified under this heading and was received through partnerships, S corporations or fiduciaries; and
- (5) amounts resulting from certain "involuntary conversions," including net losses from casualty and theft.

Gains from the disposition of some property types not considered to be capital assets could be treated as capital gains under certain conditions. Conversely, under certain other conditions gains from the disposition of some property types considered to be capital gains could be denied capital gains treatment. Taxpayers reported all gains and losses not receiving capital gains treatment on Form 4797, Supplemental Schedule of Gains and Losses.

#### Self-Employed Retirement (Keogh) Plan Adjustment (#)

This adjustment allowed self-employed individuals to contribute to a qualified retirement plan (Keogh or H.R. 10 plan) and deduct all or a part of such contributions in computing adjusted gross income. The amount which could be deducted was based on earned income. Effective for Tax Year 1983 and as a result of TEFRA, earned income was pre-TEFRA earned income less deductible Keogh contributions. For self-employed persons participating in simplified employment pensions (SEPs) compensation could not

include amounts received as deferred compensation or as a pension or annuity. Thus, earned income was defined as:

- (1) net earnings from self-employment, but only with respect to a trade or business in which personal services of the taxpayer were a material income-producing factor,
- (2) income from the disposition of certain property by individuals whose personal efforts created the property, and
- (3) excluding any earned income from retirement plan contributions.

Additionally the maximum amount of the annual contribution was the lesser of \$30,000 or 25 percent of the participants compensation.

#### Self-Employment Tax (#)

This tax, levied under the Social Security system, was reported by each individual who had self-employment earnings of at least \$400 derived from a sole proprietorship or from any share of partnership profits. U.S. citizens employed by foreign governments or international organizations were subject to self-employment tax on salaries. Certain types of income and deductions such as investment income, capital gains and losses, deductions for net operating losses, and casualty and theft losses were not allowed in computing self-employment earnings.

The maximum amount subject to self-employment tax for 1984 was \$37,800, reduced by any wages on which social security tax had been withheld by any employer. The maximum self-employment tax payable was \$4,271.40, based on the 11.3 percent rate in effect for that year. For 1983, the rate was 9.35 percent with the maximum amount of earnings being \$35,700 and the maximum tax, \$3,337.95.

#### Separate Returns of Husbands and Wives

Generally, these were returns of married persons, each of whom filed a return independently of his or her spouse and reported only his or her own income, exemptions, and tax. Also included were returns of married persons where only one spouse had income, but elected to use this classification, and returns with community property income divided between husband and wife.

If only one spouse filed a separate return, the other spouse's exemption could be claimed on that return, but only if the spouse who was not filing had no gross income and was not the dependent of another taxpayer.

#### Single Persons, Returns of

These were returns of (a) unmarried persons who did not qualify as head of household or surviving spouse, or (b) certain married individuals living apart from their spouses who maintained a home, independently of the spouse, that was the home of the individual's child or stepchild (who could be claimed as a dependent) for more than six but less than 12 months of the year.

#### Size of Adjusted Gross Income

The amount of adjusted gross income reported by the taxpayer on the return was the basis for classifying data by size of adjusted gross income. Returns without positive adjusted gross income, such as deficit returns or returns on which income and loss

were equal, were classified as having no adjusted gross income and appear as a separate class in most basic tables. The absence of a class labeled "no adjusted gross income" indicates that any deficit or break-even returns in a table were included in the lowest income class.

#### Small Business Corporation Net Profit or Loss

Net income of a qualified Small Business Corporation (defined in section 1371 of the Code), whether or not distributed, was taxed directly through each stockholder. Net losses were allocated to each stockholder to be offset against income from other sources.

Small Business Corporation income shown in this report was the amount taxable to stockholders as ordinary income. Net long-term capital gain, reduced by the special tax imposed at the corporate level, retained its character in the hands of the stockholders and is included in the statistics for net gain or loss from sales of capital assets. Undistributed income earned in previous years was taxable to stockholders in the year it was earned and could be distributed during the current year without any further tax.

If a return showed net income from one Small Business Corporation and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labeled "net income" and "net loss" represent the sum of all income and loss reported from all Small Business Corporations; i.e., the net amount on a return-by-return basis.

Additional information on Small Business Corporations can be found in Statistics of Income--Corporation Income Tax Returns, 1983.

#### Social Security Taxes on Tip Income

This amount consisted of social security tax on unreported tip income and uncollected employee social security tax on tips.

Cash tips amounting to \$20 or more that the taxpayer received in a month while working for any one employer were subject to withholding of income tax and social security tax. Cash tips counted toward social security benefits and an employee was required to report these tips to the employer; the employer then withheld the social security tax. However, if the employer was unable to withhold the amount of social security tax, the amount of uncollected social security tax on tips was indicated on the employee's Form W-2, and the taxpayer was required to report the uncollected tax and pay it with the Form 1040.

If the employee did not report the tips to the employer, the employee was required to compute the social security tax on unreported tips on Form 4137 and attach it to Form 1040.

#### State Income Tax Refunds

These amounts represented that part of a refund of State income tax attributable to itemized deductions taken in a prior year that resulted in a Federal tax benefit. Taxpayers were instructed not to net the refundable amount against the current year's itemized deduction for State and local income tax.

#### Statutory Adjustments

These were certain adjustments to gross income allowed as deductions in arriving at adjusted gross income. Statutory adjustments consisted of the moving expense deduction, employee business expense

deduction, payments to a self-employed retirement (Keogh) plan, forfeited interest penalty, payments to an individual retirement arrangement (IRA), alimony paid, the two-earner married couple deduction, and the foreign housing deduction. Each of the above is described in this section. In addition, statutory adjustments included the forestation/reforestation amortization deduction and the repayment of supplemental unemployment benefits.

#### Surviving Spouses, Returns of

These returns were filed by widows or widowers whose spouse had died during either of the two preceding years, who had not remarried, and who had maintained a home which was the principal abode of a child or stepchild for whom the taxpayer was entitled to an exemption.

Surviving spouse taxpayers could use the joint return tax rates for the two taxable years following the year of death of the spouse; however, the deceased spouse could not be claimed as an exemption, except for the year of death.

#### Tax Credits (#)

The Tax Reform Act of 1984 revised and rearranged the order of claiming most of the tax credits. (See "Total Personal Credits" and "Total Nonpersonal Credits". Also see "Total Tax Credits" in the "Changes in the Law" section.)

#### Tax Due at Time of Filing

"Tax due" was reported on returns where the "total tax liability" exceeded the "total taxpayments."

#### Tax From Recomputing Prior-Year Investment Credit

The investment tax credit provisions of the law included a recapture rule which required taxpayers to pay back all or a portion of any investment credit taken on property disposed of before the end of the useful life claimed in computing the credit. The law specified that if property qualifying for the credit was disposed of before the end of its intended useful life, the tax for the year of disposal was increased by the difference between the credit originally claimed and the credit that would have been allowed based on the shorter actual life.

Tax credits could not be applied against this additional tax.

#### Tax Generated

This amount was the tax on "taxable income." On most returns (those without one of the "taxes from special computations"), this equaled "income tax before credits."

#### Tax Savings From Income Averaging

In this report, the amount of tax savings is the difference between the tax resulting from using the provision of the income averaging method from Schedule G and the amount of regular tax that would have resulted from not using this provision.

#### Taxable and Nontaxable Returns

Taxability of a return for purposes of this report was determined by the presence of "total income tax" (the sum of income tax after credits and the additional tax for tax preferences). Some returns classified as "nontaxable" may have had a liability for self-employment tax, social security taxes on tip

income, tax from recomputing prior-year investment credit, penalty taxes on individual retirement arrangements, or any other unspecified taxes; however, these taxes were disregarded for purposes of this classification, since the first two were considered social security (rather than income) taxes, and since the remaining ones were either based on prior-year's income or were penalty taxes. For the purposes of this report, the earned income credit was treated as an amount which could be used to offset income tax before credits. (Since the earned income credit was refundable, it was subtracted from income tax after reduction by all other statutory credits for the statistics.) As a result, some returns became nontaxable strictly because of the earned income credit when there was not additional tax for tax preferences and the earned income credit equaled or exceeded income tax before credits reduced by any other credits.

It should be noted that classification as taxable or nontaxable was generally based on each return as it was originally filed; the classification does not reflect any changes resulting from audit or other enforcement activities.

#### Taxable Income

Taxable income was the amount to which taxpayers applied the tax tables or the tax rate schedules to arrive at "tax generated." It was determined by subtracting from adjusted gross income "excess itemized deductions" (or by adding the "unused zero bracket amount"), the charitable contribution deduction claimed by taxpayers who did not itemize, and the exemption amount. The zero bracket amount, that portion of income subject to tax at the zero percent rate, represented the first portion of taxable income.

Taxable income was not tabulated for deficit returns or for returns on which excess itemized deductions plus the exemption amount equaled or exceeded adjusted gross income.

#### Taxes From Special Computations (#)

These taxes represented the second component of "income tax before credits" (in addition to "tax generated") and consisted of:

- (1) the "special averaging tax" (from Form 4972), computed by a taxpayer who received a lump-sum distribution from a qualified pension or retirement plan; and was eligible to use the 10-year averaging method;
- (2) the "multiple recipient special averaging tax" (from Form 5544), computed by a taxpayer who received a share of a single lump-sum distribution from a qualified pension or retirement plan; and
- (3) the tax on accumulation distributions of trusts (from Form 4970) computed by a taxpayer who received a distribution in the current year which was based on income accumulated by a trust in prior years.

#### Taxes Paid Deduction

Taxes allowed as a deduction from adjusted gross income included personal property taxes, State and local income taxes, certain State and local retail sales taxes, taxes paid to foreign countries or U.S. possessions unless a foreign tax credit was claimed, and real estate taxes except those levied for improvements that tended to increase the value of the property. Federal taxes (except for the windfall

profit tax) and State and local taxes on cigarettes, tobacco and alcoholic beverages were not deductible, nor were State and local fees for vehicle license plates (unless the fees were based on the value of the vehicle) or driver's licenses.

Taxes paid on business property were deducted separately on the schedules for business, rent, farm, and royalty income and are excluded from the "taxes paid" in this report.

#### Taxpayments

These payments were generally made before the return was filed and were applied against tax liability to determine any amount payable or refundable at the time of filing. They consisted of the following:

- (1) income tax withheld, including back up withholding,
- (2) excess social security taxes or railroad retirement tax withheld,
- (3) credit for tax on certain gasoline, fuel, and oil,
- (4) payments on 1984 declaration of estimated tax,
- (5) payment with request for extension of filing time
- (6) credit from regulated investment companies,
- (7) overpayment of windfall profit tax, and
- (8) other taxpayments.

Each of the above is described under a separate heading in this section.

While the earned income credit was shown as a taxpayment of the tax return itself, it is tabulated separately for purposes of this report and not included as part of taxpayments. (See also "Earned Income Credit.")

#### Total Income Tax

Total income tax was the sum of income tax after credits and the additional tax for tax preferences. It did not include any of the other taxes which made up "total tax liability." Total income tax was the basis for classifying returns as "taxable or nontaxable."

#### Total Itemized Deductions (#)

Itemized deductions from adjusted gross income could be claimed for medical and dental expenses, taxes paid, interest paid, contributions, casualty and theft losses, and miscellaneous deductions.

Four groups of taxpayers were required to itemize their deductions, even if those deductions were less than the zero bracket amount. Those individuals were dependents with unearned income of \$1,000 or more; married persons filing a separate return when the taxpayer's spouse elected to itemize: dual status aliens (i.e., one who was both a nonresident alien and a resident alien or U.S. citizen during the year); and persons excluding income received from sources in U.S. possessions. Dependents with unearned income could substitute their earned income, if it was larger than their itemized deductions.

Total itemized deductions was the amount before the zero bracket amount was taken into account. It was tabulated only from returns showing positive adjusted gross income.

Total Nonpersonal Credits (#)

For Tax Year 1984 Form 1040 was revised to reflect the order in which tax credits were required to be claimed. This revision did not affect the refundable or nonrefundable status of a credit. For purposes of this report, total nonpersonal credits were the sum of:

- (1) foreign tax credit;
- (2) general business credit (which was the combination of investment credit, jobs credit, alcohol fuel credit, and employee stock option credit);
- (3) research and experimentation credit; and
- (4) other tax credits (as defined in this report).

Each of the above credits is described under a separate heading in this section.

Total Personal Credits (#)

For Tax Year 1984, the credits portion of the Form 1040 was revised. This revision did not affect the refundable or nonrefundable status of a credit. For purposes of this report, total personal credits consisted of the following:

- (1) child care credit;
- (2) credit for the elderly and permanently and totally disabled;
- (3) residential energy credit, and
- (4) political contributions credit.

This amount was deducted from income tax before credits to arrive at income tax after personal credits. (See also "Income Tax After Personal Credits.") Each of the above credits is described under a separate heading in this section.

Total Tax Liability

Total tax liability was the sum of income tax after credits, additional tax for tax preferences, self-employment tax, social security tax on tips, tax from recomputing prior-year investment credits, taxes from individual retirement arrangements and other taxes, reduced by the "earned income credit used to offset all other taxes" (defined under "Earned Income Credit"). For purposes of this report, total tax liability did not include any advance earned income credit payments.

Type of Tax Computation

There were two methods of computing the tax on income subject to tax. These methods were:

- (1) regular tax, as computed from the tax tables or tax rate schedules accompanying the Forms 1040, 1040A, or 1040 EZ; and
- (2) income averaging, computed on Schedule G, Income Averaging.

Unemployment Compensation (#)

All or a portion of payment received for unemployment compensation was includable in adjusted gross income and subject to tax.

The taxable amount of unemployment compensation, was determined by adding adjusted gross income (excluding the unemployment compensation, social security benefits, or tier 1 railroad retirement benefits, and the deduction for working married couples) and unemployment compensation for the year and subtracting the exclusion for unemployment compensation payments. The excluded amounts were \$12,000 for single persons or married couples who filed separate returns and did not live together at anytime during the year and \$18,000 for married couples who filed joint returns. Married couples who filed separate returns and lived together at anytime during the year were not eligible for the exclusion.

One-half of the excess over the exclusion, but not more than gross unemployment compensation, was determined to be taxable unemployment compensation.

Unused Zero Bracket Amount

This concept represented the amount by which the zero bracket amount exceeded total itemized deductions. It could arise only on returns of taxpayers who were required, by law, to itemize their deductions. Such taxpayers consisted of: (1) married persons filing separately whose spouse chose to itemize; (2) dual status aliens; (3) persons excluding income from sources in U.S. possessions and (4) dependents with unearned income if their earned income was less than the zero bracket amount.

This last category of taxpayers consisted of any individual who could be claimed as a dependent by another taxpayer and had to file a tax return if he or she had unearned income (such as interest, dividends, or capital gains) in excess of \$1,000. In addition, these taxpayers were required to itemize their deductions, even if the total amount of deductions was less than the appropriate zero bracket amount. (This was in contrast to most other taxpayers who could itemize their deductions only if the total itemized deductions exceeded their zero bracket amount.) If these dependent taxpayers also had earned income, such as wages, they could substitute the earned income, if larger, for the amount of itemized deductions; the amount of any earned income substituted, however, was limited to the zero bracket amount. For purposes of statistics in this report, those returns for taxpayers being claimed as dependents with earned income equal to or greater than the zero bracket amount were tabulated as "zero bracket amount only" returns. Those returns with earned income less than the zero bracket amount were tabulated as returns with itemized deductions, with any specified itemized deductions tabulated as reported by the taxpayer and any earned income used tabulated as part of "miscellaneous deductions."

(See also "Zero Bracket Amount," "Form of Deduction" and "Total Itemized Deductions.")

Zero Bracket Amount

This amount replaced the "standard deduction" which was in effect for 1976 and earlier years. For 1984, the zero bracket amount was \$3,400 for married taxpayers filing jointly and surviving spouses, \$2,300 for single persons and heads of households, and \$1,700 for married taxpayers filing separately.



## Section 4

# High Income Returns, Taxable and Nontaxable\*

The Tax Reform Act of 1976 required the annual publication of data on individuals with high incomes, including the number of such individuals who did not pay any income tax and the importance of various tax provisions in making those individuals nontaxable [1]. The 1976 Act specified that the tax return data be tabulated using four different concepts of income. The Deficit Reduction Act of 1984 eliminated the requirement for publishing data for the two lesser-used income concepts [2].

This section contains 12 tables with data from 1984 income tax returns, mainly those with incomes of \$200,000 or more under one or more concepts of income. For comparability with data for earlier years, this section contains data using all four income concepts, including the two no longer required. Most of the data are shown for taxable and nontaxable returns, both separately and combined.

The tables show:

- The numbers of high-income returns (total, taxable, and nontaxable) under the various income concepts (Tables 1 and 2);
- The distributions of taxable income as a percentage of total income (Tables 3 and 4);
- The distributions of effective tax rates, that is, income tax as a percentage of income (Tables 11 and 12);
- The frequencies and amounts of various sources of income, exclusions, deductions, taxes, and tax credits, as well as the relationships between all four of the income concepts used in this Section (Tables 5 and 6);
- The frequencies with which various deductions and tax credits are the most important and second most important items in reducing (or eliminating) income taxes (Tables 7 and 8); and
- The frequencies with which various itemized deductions and tax credits occur as certain percentages of income (Tables 9 and 10).

In addition to the data on high-income returns, the tables distribute all returns by broad income classes and cross-tabulate numbers of returns in each income class by the various income concepts. For purposes of comparison, the tables with distributions of returns by their effective tax rates include distributions for returns other than high-income returns.

Tables 1, 3, 5, 7, 9, and 11 contain data with foreign tax credits treated as items which reduce U.S. income taxes; this is the treatment on tax returns. Tables 2, 4, 6, 8, 10, and 12 are similar to the first set of tables but treat foreign tax

credits as part of the individual's income tax liability. This different treatment is explained in more detail under the heading "Foreign Tax Credits."

High-income tax return data are published to help analysts assess both the equity of the income tax system and its impact on high-income families and individuals. For this purpose, both income and income taxes must be measured accurately, and the limitations of each measure must be understood. The text for this section includes only material necessary to help the reader understand the income and tax concepts which have been used and certain limitations inherent in the underlying tax return data. No attempt has been made to summarize or explain the data.

The text is divided into two sections. The first, "Income Concepts: A Primer," describes and explains the differences between the two major and two minor concepts used to measure income. The second, "Measurement of Taxes," discusses the proper measurement of income tax burdens and explains the different treatment of the foreign tax credit, outlines the methodology used to equate the importance of exclusions and deductions as compared with tax credits, and reviews certain limitations in the data underlying this section.

### INCOME CONCEPTS: A PRIMER

#### Economic Income, the Ideal Measure

Economists generally agree that for analyzing the impact of taxes, the ideal measure of income over a particular period of time, say a year, is the value of what the individual or family consumed over that period plus the change, if any, in its net worth [3]. For example, if during a year a family spent \$10,000 and saved \$2,000, economists would say the family had an income of \$12,000. Similarly, if the family spent \$10,000 but owned an asset such as an automobile that has decreased in value by \$1,000, economists would say that the family had an income of only \$9,000. A brief examination of the differences between income as defined by economists, often called economic income, and the adjusted gross income (AGI) concept, currently used for Federal income tax administration, illustrates some of the problems of measuring income, especially for high-income individuals.

#### Adjusted Gross Income

The concept of adjusted gross income was developed for tax administration. It was never meant to be an accurate measure of so-called economic income. Indeed, it is well recognized that AGI is deficient as a measure of economic income. AGI excludes certain types of income, such as interest from

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tax-exempt state and local government bonds, social security benefits, imputed rent on owner-occupied housing, and the value of many employee fringe benefits. Also, while not strictly excluded from AGI, income from other activities is deferred to a later year, or indefinitely, for income tax purposes. Depreciation deductions allowed for income tax purposes that exceed the decrease in the economic value of an asset often reduce AGI below economic income early in an asset's life. The resulting lower depreciation deductions in later years may raise AGI above economic income. The net effect, however, of accelerated depreciation is to postpone taxes, perhaps indefinitely [4].

Adjusted gross income excludes most changes in net worth, such as the excluded portion of realized long-term capital gains and all accrued, but unrealized, capital gains [5].

Even though some types of income are excluded, AGI may overstate economic income because some expenses incurred in the production of income are not deductible in the computation of AGI. Most of these expenses, however, are deductible from AGI in calculating taxable income, but only if the taxpayer "itemizes" deductions. Expenses falling into this category include certain expenses incurred by employees (such as union dues and expenditures for items used on-the-job but not reimbursed by the employer) and expenses attributable to a taxpayer's investments (as opposed to active operation of a trade or business), including, but not limited to, interest expense incurred in connection with investments in securities. Although net capital losses reduce economic income, only the first \$3,000 of net realized capital losses may be deducted in computing AGI. Any additional realized losses must be carried forward to future years. Moreover, only 50 percent of realized, net long-term capital losses may be deducted in computing AGI.

#### Redefining Income

Ideally, the impact of all taxes should be measured relative to economic income. However, no accurate, detailed data on such a broadly-defined income measure are available from income tax returns (or from any other source) for a cross-section of American taxpayers. As a practical matter, any broad income measure must be calculated from data already available from Federal individual income tax returns. Thus, a more comprehensive income measure must start from AGI and, to the extent that data are available, must make adjustments for omitted income items and expenses that ought to be deductible in calculating economic income [6].

#### Omitted Income and Accelerated Deductions

Tax returns contain information about only a portion of the income included in economic income but excluded from AGI. The omitted income that can be identified on tax returns consists of the excluded portion of long-term capital gains (and current-year losses in excess of currently deductible amounts), the dividend exclusion of up to \$100 per tax return (up to \$200 on joint returns), payments to Keogh and IRA pension savings plans, and income from sources considered to be tax preferences for purposes of the alternative minimum tax. Unless such preferences were large enough to result in payment of alternative minimum tax, taxpayers did not have to file Form 6251 (Alternative Minimum Tax Computation), and the amount of most types of preference income and the total of all of the taxpayer's preference income are not known [7].

Even after including preference income which is not in AGI but which is identifiable on tax returns, several major sources of income for high-income taxpayers are still omitted:

- . Interest on tax-exempt state and local bonds;
- . All accrued but unrealized income, primarily unrealized capital gains;
- . Certain agricultural expenses deducted when paid, even though related income items are not includable in income until a later year;
- . Imputed rental income from owner-occupied housing and from consumer durables;
- . Straight-line depreciation deductions on real estate to the extent that they exceed economic depreciation;
- . Income "sheltered" from taxation -- primarily partnership income -- through deferral of the recognition of income for tax purposes and/or the acceleration of deduction items; and
- . The value of employee fringe benefits [8].

For real estate, the combination of a shorter life for tax purposes than the true economic life of the property and the use of accelerated depreciation methods may produce tax depreciation deductions exceeding economic depreciation, especially in the early years of ownership. In the future, income may be correspondingly higher, but in the meantime, the taxpayer has had the interest-free use of the deferred taxes. Also, if taxed in the future, the income may be converted into a long-term capital gain, which is taxed at a lower rate than is ordinary income.

Because income sources not identifiable from tax return data are excluded, all income measures used in the data for this article may understate economic income. As a consequence, some individuals with high economic incomes may have been omitted completely from the high-income group covered by this report. Moreover, even for individuals who are included, the income of some has been understated, and tax as a percentage of income (i.e., the effective tax rate) has been overstated.

#### Investment Expenses

In measuring economic income, it generally would be appropriate to deduct all expenses incurred in the production of income, including those related to any income-producing investments. Since economic income would include all investment income, including accrued capital gains and losses, it would be proper to deduct all investment expenses without limit. Investment expenses in excess of income would then represent net economic losses, roughly akin to "net operating losses" from a trade or business. However, such a liberal deduction for investment-related expenses is not necessarily correct when all income items have not been included currently.

If all income has not been included currently, full deduction of investment expenses might represent a mismatching of receipts and expenses and might result in understating income. For example, if a taxpayer borrowed funds to purchase securities, net income would be understated if the taxpayer deducted all interest payments on the loan but did not include as income any accrued gains on the securities. A similar mismatching of income and expenses would occur if investment expenses that should properly be



capitalized were deducted when paid. In these instances, a more accurate measure of income might be obtained by postponing the deduction of the expense until such time as the income were recognized for tax purposes.

Additional problems are created when a person with a loan has both income-producing assets, such as securities, and non-income-producing assets, such as a vacation home or yacht. It is not possible to determine what portion of the interest expense should be attributed to taxable income-producing assets and, therefore, ought to be deductible against the gross receipts from such taxable assets.

As a result of these problems, it has been necessary to set arbitrary limits on the amount of investment expenses which are deductible in calculating a broader measure of income.

Investment expenses that have not been deducted in determining AGI generally appear on a Federal individual income tax return in two places. Investment interest appears as part of the itemized deduction for interest; other investment expenses such as management fees are included in the miscellaneous category of itemized deductions [9]. To determine expenses that should be deductible in calculating an approximation to economic income, investment expenses have been defined as the entire interest deduction other than the interest paid on a home mortgage. Other investment expenses could not be determined since they could not be separated from the remainder of "miscellaneous deductions." Hence, they have not been used in the adjustment for investment expenses.

To the extent that interest expenses do not exceed investment income, they have been allowed as a deduction in the computation of a broader measure of income. One consequence of this definition is that investment expenses can never turn positive investment income into investment losses. Generally, allowing investment expenses to offset all investment income is generous and tends to understate broadly measured income. However, in some instances, limiting investment expenses to investment income may overstate income by disallowing genuine investment losses. This arbitrary procedure has been selected because, with the omission of accrued capital gains from measured income, allowing all investment expenses to be deducted would represent a mismatching of income and expenses.

The amount of investment income against which investment interest can be offset depends on the amount of investment income included in the income measure under consideration. Investment income consists of interest, dividends, and net capital gains (or losses). However, if only a portion of capital gains are included in the income concept, as is the case with AGI, then only that portion is considered to be investment income. A similar adjustment is also made for the dividend exclusion of up to \$100 per tax return (\$200 on a joint return).

#### Expanded Income

The Congress has asked for high-income data to be tabulated on the basis of a measure closely approximating economic income but using only data available on tax returns. This measure is called "expanded income."

Expanded income is defined as adjusted gross income plus items of tax preference income excluded from AGI less investment expenses to the extent that they do not exceed investment income [10]. Tax preferences considered are the \$100-per-tax-return exclusion for qualifying dividends (\$200 on a joint return), the excluded portion of net long-term capital gains, and,

where the taxpayer has filed a Form 6251 (Alternative Minimum Tax Computation), all other excluded income preferences subject to the minimum tax [11]. For individuals, the only preference income items of significance other than the excluded portion of capital gains are the excess of accelerated depreciation over straight-line depreciation on real property and on personal property subject to a lease, the excess of percentage depletion over the cost of the property, and deductions for intangible drilling costs in excess of the amounts deductible if these costs had been amortized. Because expanded income is based on tax return data, it excludes items such as interest on tax-exempt state and local bonds, accrued but unrealized capital gains, straight-line depreciation on real estate in excess of economic depreciation, most employee fringe benefits, and other items mentioned under "Omitted Income and Accelerated Deductions."

#### Four Income Measures

Current law requires high-income tax return data to be selected and classified on the basis of two different definitions of income: expanded income and adjusted gross income. For comparability with data for earlier years, this section also includes a limited amount of data using two other, previously required income definitions. Each of the two additional income measures embodies only one of the two major differences between expanded income and AGI. "Adjusted gross income plus excluded tax preferences" is AGI plus the amount of tax preference income excluded from AGI. "Adjusted gross income less investment interest" is AGI less the amount of investment interest to the extent that it does not exceed investment income.

When ranked according to size of income, AGI plus excluded tax preferences is largest, AGI less investment interest is smallest, and AGI and expanded income fall in the middle. For any given taxpayer, AGI can be larger or smaller than expanded income depending on whether preferences are larger or smaller than investment interest.

The four income concepts are related in the following manner [12]:

#### Expanded income

$$= \text{Adjusted gross income} + \text{preferences} \\ - \text{investment interest}$$

#### Adjusted gross income

$$= \text{Expanded income} - \text{preferences} \\ + \text{investment interest}$$

#### Adjusted gross income plus excluded tax preferences

$$= \text{Adjusted gross income} + \text{preferences}$$

$$\text{or} = \text{Expanded income} + \text{investment interest}$$

#### Adjusted gross income less investment interest

$$= \text{Adjusted gross income} - \text{investment interest}$$

$$\text{or} = \text{Expanded income} - \text{preferences}$$

Expanded income is the measure which most closely approximates economic income.

#### MEASUREMENT OF TAXES

##### Foreign Tax Credits: Worldwide Taxes on Worldwide Income

Just as income must be measured properly, so must income taxes.

United States income taxes are based on global (worldwide) income. Thus, U.S. citizens and

residents generally must include income on their U.S. income tax returns regardless of whether it has been generated in the United States or in a foreign country. However, when a taxpayer has foreign source income, the U.S. income tax computed on global income may often be reduced dollar-for-dollar by the amount of foreign income taxes that have been paid on that foreign income. These offsets for foreign income taxes are called "foreign tax credits" [13].

Statistics of Income (SOI) data collected as a by-product of tax administration include global income as reported on U.S. income tax returns. The SOI data, however, usually include only U.S. income taxes net of the foreign tax credits that represent offsets for foreign income tax payments. Where taxpayers have income from foreign sources, this procedure understates their tax liabilities and their effective tax rates. Since worldwide income is reported on U.S. tax returns, a more accurate measure of the tax burden imposed on that income would be obtained if all income taxes--U.S. as well as foreign--were also included. Analysis of high-income tax returns indicates that a substantial portion of the so-called nontaxable, high-incomes have large shares of their income from non-U.S. sources and have paid substantial amounts of foreign income taxes on that income. Thus, it does not seem appropriate to classify these individuals as nontaxable or to classify their foreign tax credits as special tax benefits.

In order to present a more realistic picture of the number of nontaxable, high-income tax returns and the reasons they were nontaxable, several tables in this article have been prepared by redefining income tax liability to consist of the total amount of U.S. income taxes (income taxes after credits plus the alternative minimum tax) plus the amount of foreign tax credits. Because information on foreign tax liabilities is not available on U.S. income tax returns, foreign tax credits were selected as a proxy for foreign tax liabilities. Where foreign tax rates exceed U.S. rates, and in certain other instances, foreign tax credits actually will be less than foreign tax liabilities. In such cases, using foreign tax credits as a proxy for foreign taxes understates global income tax liability. In cases in which foreign tax credits are for taxes paid on income from earlier years, use of foreign tax credits may either overstate or understate global taxes on the current year's income.

Tables redefining tax liability to include the foreign tax credit attempt to present an approximation of the true worldwide (global) income tax burden on worldwide income. For the vast majority of taxpayers--with high incomes or otherwise--this adjustment is irrelevant, for they have little or no foreign source income. However, for the small proportion of taxpayers with substantial foreign income, this adjustment is important. The policy implications of a person with a very large amount of income not paying U.S. income tax certainly would be different if U.S. nontaxability were the result of the person's living and working abroad and paying substantial amounts of foreign tax than if all income were from U.S. sources and the person paid no income tax to either the U.S. government or any other government.

In order to be consistent with data from earlier years, all tables showing nontaxability or the amount of taxability on the basis of worldwide tax liability have been duplicated by other tables with tax liability defined in the more traditional way used for tax administration purposes: U.S. income tax liability after subtracting the value of any foreign tax credits.

### Comparing Exclusions, Deductions, Tax Credits, and Special Tax Computations

In order to compare the importance of various exclusions, deductions, tax credits, and special tax computations (such as the alternative minimum tax on tax preferences and the income averaging tax computation), the different types of items must be put on the same basis. One way of doing so is to calculate the size of the deduction that would reduce (or increase) income tax by the same amount as a tax credit. This amount is called the "deduction equivalent" of the tax credit.

The deduction equivalent of a tax credit or a special tax computation is the difference between the taxable income that, using ordinary tax rate schedules, would yield the actual tax before the provision in question is considered and the actual tax after the provision. For example, the "deduction equivalent of all tax credits" is equal to the difference between "taxable income which would yield tax before credits" and "taxable income which would yield tax after credits."

Using this method of equating the value of deductions, exclusions, credits, and special tax computations, the order in which the various credits and special tax computations are calculated affects the value of their deduction equivalents. Because the tax rate schedules are progressive with successive increments to income taxed at successively higher tax rates, the deduction equivalent of the credit converted last to a deduction equivalent will be larger (for the same amount of a credit) than the item converted first.

The deduction equivalents of tax credits shown in the accompanying tables were computed by assuming that deductions and exclusions reduced taxes before tax credits. As a result, the deduction equivalent of tax credits is biased upwards.

### Share of Income Subject to Tax

The total impact of various deductions, exclusions, tax credits, and special tax computations can be measured only if the aggregate value of all of, or groups of, these items in reducing, or increasing, income taxes is put on a comparable basis. Two often-used measures of the value of deductions and exclusions are the share of income that has been excluded from tax and the share of income that remains subject to tax. The latter measure can also include the impact of tax credits and special tax computations if the deduction equivalent of these items is added to taxable income defined in the ordinary manner. Doing so yields what the tables accompanying this article call "taxable income which would yield income tax before credits," "taxable income which would yield income tax after credits," and "taxable income which would yield total income tax." These measures could be computed directly from taxable income and from the deduction equivalents of the appropriate items. However, these measures have been computed by using the tax rate schedules to calculate the amounts of taxable income that would have been necessary (when subject to tax under the appropriate, ordinary tax rate schedule) to yield the given amounts of tax.

### Unaudited Data

Tax return data used in the Statistics of Income program have been tabulated as they have been reported on tax returns filed with the Internal Revenue Service. Certain, obvious arithmetic errors have been corrected, and certain adjustments have

been made to achieve consistent statistical definitions. Otherwise, the data have not been altered. In particular, the data do not reflect any changes that may have been made or that are likely to be made in the future as a result of IRS audits. While this is true of data throughout the entire SOI program, it is of particular relevance for high-income tax returns. Because of the greater complexity of these returns, there is a higher probability of error and more scope for disagreement about the proper interpretation of tax laws.

The fact that the data have been drawn from unaudited returns is of even greater importance for those high-income returns that are nontaxable. Almost any audit changes would make such returns taxable. Even where the tax consequences were minor, such returns would be reclassified from nontaxable to taxable, thereby changing the counts of nontaxable returns.

#### NOTES

[1] Section 2123, 90 Stat. at 1915.

[2] Section 441, 98 Stat. at 815.

[3] This is the Haig-Simons definition of income.

[4] The Internal Revenue Code defines adjusted gross income as all gross income that is not specifically excluded or reduced by statutory adjustments. Among the exclusions are trade or business deductions (including some deductions by employees) and depreciation deductions allowable for tax purposes, the deduction for 60 percent of net long-term capital gains, limited deductions for losses from the sale or exchange of property, deductions attributable to rents and royalty income, the moving expenses adjustment, and deductions for contributions to individual retirement arrangements (IRA's) and self-employed (Keogh) retirement plans.

[5] Gross income includes only income that has been "realized." Thus, for tax purposes, accrued increases or decreases in the value of assets are generally not included in income until any gain or loss is realized by a sale or exchange. In addition, gross income does not include the value of the services received from the use of durable goods, such as imputed net rent from owner-occupied homes or from consumer durables. Finally, gross income and, hence, adjusted gross income, do not include interest on most types of state and local government debt, social security benefits, workers' compensation benefits, and most types of welfare benefits.

[6] There have been attempts to create micro-data files that include approximations of economic income. Tax return data files have been "statistically merged" with other files such as the Current Population Survey (CPS) of the Bureau of the Census. After the merge, certain additional data items that were not on either file have been "imputed" to each record of the merged file. Although such statistically merged files have proven useful for many purposes, they have only limited use--and must be used with great caution--for high-income individuals and families, each of which is likely to have more unique financial and income characteristics that are not likely to be duplicated accurately through imputations and statistical merges.

[7] If the sum of tax preferences that were subject to the alternative minimum tax (including both preferences representing income excluded from adjusted gross income and certain itemized deductions that may be considered preferences) together with the taxpayer's AGI and ordinary income tax were sufficient to result in the imposition of any alternative minimum tax, the taxpayer was required to complete Form 6251, Alternative Minimum Tax Computation. For such taxpayers, the tax preferences excluded from adjusted gross income, as tabulated in Tables 5 and 6, include the following items: the dividend exclusion; the "all-savers" interest exclusion; the excluded portion of long-term capital gains; the excess of accelerated depreciation over straight-line depreciation on certain real property and property subject to a lease; the excess of rapid amortization allowable on certain capital expenditures (such as pollution control facilities) over depreciation otherwise allowable; the excess of percentage depletion over the "adjusted basis" of the property; unrealized gain on the exercise of stock options; and certain intangible drilling costs to the extent that they exceeded the otherwise-allowable amortization deduction. Any preferences from itemized deductions do not represent omitted income; hence, they have not been counted as preference items in calculating a broader measure of income. Before 1983, preferences had to be listed on income tax returns if total preferences other than the capital gains exclusion and any preferences from itemized deductions were at least \$10,000 (\$5,000 for married taxpayers filing separately). Preferences had to be listed and included with the income tax return even if they did not give rise to any minimum tax liability.

[8] Omission of social security benefits and certain other items is relatively unimportant for high-income taxpayers.

[9] In addition, income deferrals and accelerated expense deductions may also be involved in income or losses from rental property, from royalties, from partnerships, and from certain small business corporations, only the net amounts of which are included in adjusted gross income.

[10] For the sake of brevity, "investment interest to the extent that it does not exceed investment income" is called "investment interest." "Investment interest in excess of investment income" is called "excess investment interest."

[11] See footnote [7].

[12] The borderline between excess and non-excess investment interest depends on the income items actually included under each income concept. Hence, the investment interest adjustment differs depending on which income definition is used.

[13] Certain amounts of income earned abroad are excluded from adjusted gross income by statute. Any foreign taxes paid on such income are not creditable against U.S. income taxes. The tables in this section do not reflect either the amounts of income excluded or the tax payments on them.

Table 1 — Returns With and Without Total Income Tax: Number of Returns Classified by Size of Income Under Alternative Concepts

(All figures are estimates based on samples)

Size of income under alternative concepts	Size of adjusted gross income				
	Total	Under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)
<b>All Returns</b>					
Total	99,438,708	92,726,609	5,707,146	761,193	243,760
Size of expanded income					
Under \$50,000	92,513,608	92,368,741	144,217	453	197
\$50,000 under \$100,000	5,752,243	340,326	5,387,936	23,500	481
\$100,000 under \$200,000	862,815	11,711	167,337	678,280	5,487
\$200,000 or more	310,042	5,831	7,656	58,960	237,595
Size of adjusted gross income plus excluded tax preferences					
Under \$50,000	92,310,798	92,310,798	—	—	—
\$50,000 under \$100,000	5,906,925	397,512	5,509,413	—	—
\$100,000 under \$200,000	895,716	12,320	189,598	693,798	—
\$200,000 or more	325,269	5,979	8,135	67,395	243,760
Size of adjusted gross income less investment interest					
Under \$50,000	92,918,667	92,726,609	190,178	1,399	481
\$50,000 under \$100,000	5,570,965	—	5,516,968	53,314	683
\$100,000 under \$200,000	719,267	—	—	706,480	12,787
\$200,000 or more	229,809	—	—	—	229,809
<b>Returns With Total Income Tax</b>					
Total	82,928,899	76,242,929	5,683,177	759,565	243,228
Size of expanded income					
Under \$50,000	76,031,156	75,890,903	140,114	*121	18
\$50,000 under \$100,000	5,727,429	334,611	5,369,135	23,253	430
\$100,000 under \$200,000	860,597	11,675	166,273	677,237	5,412
\$200,000 or more	309,717	5,740	7,655	58,954	237,368
Size of adjusted gross income plus excluded tax preferences					
Under \$50,000	75,836,642	75,836,642	—	—	—
\$50,000 under \$100,000	5,875,272	388,301	5,486,971	—	—
\$100,000 under \$200,000	892,389	12,110	188,088	692,191	—
\$200,000 or more	324,596	5,876	8,118	67,374	243,228
Size of adjusted gross income less investment interest					
Under \$50,000	76,429,929	76,242,929	185,761	958	281
\$50,000 under \$100,000	5,551,122	—	5,497,416	53,070	636
\$100,000 under \$200,000	718,244	—	—	705,537	12,707
\$200,000 or more	229,604	—	—	—	229,604
<b>Returns Without Total Income Tax</b>					
Total	16,509,809	16,483,680	23,969	1,628	532
Size of expanded income					
Under \$50,000	16,482,452	16,477,838	4,103	332	178
\$50,000 under \$100,000	24,814	5,715	18,801	247	51
\$100,000 under \$200,000	2,218	36	*1,064	1,043	75
\$200,000 or more	325	91	1	*6	227
Size of adjusted gross income plus excluded tax preferences					
Under \$50,000	16,474,156	16,474,156	—	—	—
\$50,000 under \$100,000	31,653	9,211	22,442	—	—
\$100,000 under \$200,000	3,327	210	1,510	1,607	—
\$200,000 or more	673	103	*17	21	532
Size of adjusted gross income less investment interest					
Under \$50,000	16,488,738	16,483,680	4,417	441	200
\$50,000 under \$100,000	19,843	—	19,552	244	47
\$100,000 under \$200,000	1,023	—	—	943	80
\$200,000 or more	205	—	—	—	205

\*Estimate should be used with caution because of the small number of sample returns on which it is based.

**Table 2—Returns With and Without Modified Total Income Tax: Number of Returns Classified by Size of Income Under Alternative Concepts**

(All figures are estimates based on samples)

Size of income under alternative concepts	Size of adjusted gross income				
	Total	Under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)
<b>All Returns</b>					
Total .....	99,438,708	92,726,609	5,707,146	761,193	243,760
<b>Size of expended income</b>					
Under \$50,000 .....	92,513,608	92,368,741	144,217	453	197
\$50,000 under \$100,000 .....	5,752,243	340,326	5,387,936	23,500	481
\$100,000 under \$200,000 .....	862,815	11,711	167,337	678,280	5,487
\$200,000 or more .....	310,042	5,831	7,656	58,960	237,595
<b>Size of adjusted gross income plus excluded tax preferences</b>					
Under \$50,000 .....	92,310,798	92,310,798	—	—	—
\$50,000 under \$100,000 .....	5,906,925	397,512	5,509,413	—	—
\$100,000 under \$200,000 .....	895,716	12,320	189,598	693,798	—
\$200,000 or more .....	325,269	5,979	8,135	67,395	243,760
<b>Size of adjusted gross income less investment interest</b>					
Under \$50,000 .....	92,918,667	92,726,609	190,178	1,399	481
\$50,000 under \$100,000 .....	5,570,965	—	5,516,968	53,314	683
\$100,000 under \$200,000 .....	719,267	—	—	706,480	12,787
\$200,000 or more .....	229,809	—	—	—	229,809
<b>Returns With Modified Total Income Tax</b>					
Total .....	92,964,351	76,270,465	5,691,030	759,567	243,289
<b>Size of expended income</b>					
Under \$50,000 .....	76,058,692	75,918,439	140,114	*121	18
\$50,000 under \$100,000 .....	5,735,283	334,611	5,376,988	23,253	431
\$100,000 under \$200,000 .....	860,605	11,675	166,273	677,239	5,418
\$200,000 or more .....	309,771	5,740	7,655	58,954	237,422
<b>Size of adjusted gross income plus excluded tax preferences</b>					
Under \$50,000 .....	75,864,178	75,864,178	—	—	—
\$50,000 under \$100,000 .....	5,883,125	388,301	5,494,824	—	—
\$100,000 under \$200,000 .....	892,391	12,110	188,088	692,193	—
\$200,000 or more .....	324,657	5,876	8,118	67,374	243,289
<b>Size of adjusted gross income less investment interest</b>					
Under \$50,000 .....	76,457,466	76,270,465	185,761	958	282
\$50,000 under \$100,000 .....	5,558,975	—	5,505,269	53,070	636
\$100,000 under \$200,000 .....	718,253	—	—	705,539	12,714
\$200,000 or more .....	229,657	—	—	—	229,657
<b>Returns Without Modified Total Income Tax</b>					
Total .....	16,474,357	16,456,144	16,116	1,626	471
<b>Size of expended income</b>					
Under \$50,000 .....	16,454,916	16,450,302	4,103	332	179
\$50,000 under \$100,000 .....	16,960	5,715	10,948	247	50
\$100,000 under \$200,000 .....	2,210	36	*1,064	1,041	69
\$200,000 or more .....	271	81	1	*6	173
<b>Size of adjusted gross income plus excluded tax preferences</b>					
Under \$50,000 .....	16,446,620	16,446,620	—	—	—
\$50,000 under \$100,000 .....	23,800	9,211	14,589	—	—
\$100,000 under \$200,000 .....	3,325	210	1,510	1,605	—
\$200,000 or more .....	612	103	*17	21	471
<b>Size of adjusted gross income less investment interest</b>					
Under \$50,000 .....	16,461,201	16,456,144	4,417	441	199
\$50,000 under \$100,000 .....	11,990	—	11,699	244	47
\$100,000 under \$200,000 .....	1,014	—	—	941	73
\$200,000 or more .....	152	—	—	—	152

\*Estimate should be used with caution because of the small number of sample returns on which it is based.

**Table 3 — Returns With and Without Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Distribution of Returns by Ratio of Taxable Income to Specified Alternative Income**

(All figures are estimates based on samples)

Specified items	Adjusted gross income			Expanded income			Adjusted gross income plus excluded tax preferences			Adjusted gross income less investment interest		
	Number of returns (1)	Percent of total (2)	Cumulative percent of total (3)	Number of returns (4)	Percent of total (5)	Cumulative percent of total (6)	Number of returns (7)	Percent of total (8)	Cumulative percent of total (9)	Number of returns (10)	Percent of total (11)	Cumulative percent of total (12)
<b>Total</b> .....	243,760	100.0	—	310,042	100.0	—	325,269	100.0	—	229,809	100.0	—
Returns without total income tax.....	532	0.2	—	325	0.1	—	673	0.2	—	205	0.1	—
Returns with total income tax.....	243,228	99.8	100.0	309,717	99.9	100.0	324,596	99.8	100.0	229,604	99.9	100.0
Ratio of taxable income to alternative income:												
Under 5 percent.....	225	0.1	0.1	99	( )	( )	306	0.1	0.1	72	( )	( )
5 under 10 percent.....	442	0.2	0.3	184	0.1	0.1	749	0.2	0.3	133	0.1	0.1
10 under 15 percent.....	268	0.1	0.4	331	0.1	0.2	792	0.2	0.6	80	0.1	0.1
15 under 20 percent.....	612	0.3	0.6	270	0.1	0.3	928	0.3	0.9	230	0.1	0.2
20 under 25 percent.....	646	0.3	0.9	1,324	0.4	0.7	2,513	0.8	1.6	371	0.2	0.4
25 under 30 percent.....	1,123	0.5	1.4	6,998	2.3	3.0	8,823	2.7	4.3	496	0.2	0.6
30 under 35 percent.....	1,403	0.6	1.9	4,095	1.3	4.3	7,056	2.2	6.5	954	0.4	1.0
35 under 40 percent.....	2,654	1.1	3.0	11,664	3.8	8.1	25,941	8.0	14.5	1,536	0.7	1.7
40 under 45 percent.....	9,760	4.0	7.0	54,110	17.5	25.5	92,640	16.2	30.7	6,534	3.7	5.4
45 under 50 percent.....	5,127	2.1	9.2	35,546	11.5	37.0	27,593	8.5	39.2	3,736	1.6	7.0
50 under 60 percent.....	18,403	7.6	16.7	32,125	10.4	47.4	34,136	10.5	49.7	9,143	4.0	11.0
60 under 70 percent.....	23,988	9.9	26.6	33,394	10.8	58.2	36,949	11.4	61.1	23,020	10.0	21.0
70 under 80 percent.....	50,239	20.7	47.2	46,470	15.0	73.2	48,955	15.1	76.2	43,357	18.9	39.9
80 percent or more.....	128,338	52.8	100.0	83,107	26.8	100.0	77,215	23.8	100.0	137,939	60.1	100.0

( ) Less than 0.05 percent.

NOTE: Detail may not add to total because of rounding.

**Table 4 — Returns With and Without Modified Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Distribution of Returns by Ratio of Taxable Income to Specified Alternative Income**

(All figures are estimates based on samples)

Specified items	Adjusted gross income			Expanded income			Adjusted gross income plus excluded tax preferences			Adjusted gross income less investment interest		
	Number of returns (1)	Percent of total (2)	Cumulative percent of total (3)	Number of returns (4)	Percent of total (5)	Cumulative percent of total (6)	Number of returns (7)	Percent of total (8)	Cumulative percent of total (9)	Number of returns (10)	Percent of total (11)	Cumulative percent of total (12)
<b>Total</b> .....	243,760	100.0	—	310,042	100.0	—	325,269	100.0	—	229,809	100.0	—
Returns without modified total income tax.....	471	0.2	—	271	0.1	—	612	0.2	—	152	0.1	—
Returns with modified total income tax.....	243,289	99.8	100.0	309,771	99.9	100.0	324,657	99.8	100.0	229,657	99.9	100.0
Ratio of taxable income to alternative income:												
Under 5 percent.....	215	0.1	0.1	85	( )	( )	294	0.1	0.1	60	( )	( )
5 under 10 percent.....	434	0.2	0.3	177	0.1	0.1	742	0.2	0.3	124	0.1	0.1
10 under 15 percent.....	259	0.1	0.4	321	0.1	0.2	774	0.2	0.6	77	( )	0.1
15 under 20 percent.....	560	0.2	0.6	217	0.1	0.3	877	0.3	0.8	183	0.1	0.2
20 under 25 percent.....	635	0.3	0.9	1,308	0.4	0.7	2,500	0.8	1.6	358	0.2	0.3
25 under 30 percent.....	1,118	0.5	1.3	6,986	2.3	2.9	8,811	2.7	4.3	489	0.2	0.6
30 under 35 percent.....	1,392	0.6	1.9	4,074	1.3	4.3	7,038	2.2	6.5	945	0.4	1.0
35 under 40 percent.....	2,686	1.1	3.0	11,648	3.8	8.0	25,942	8.0	14.5	1,566	0.7	1.7
40 under 45 percent.....	9,749	4.0	7.0	54,161	17.5	25.5	92,685	16.2	30.7	6,524	3.7	5.4
45 under 50 percent.....	5,123	2.1	9.1	35,548	11.5	37.0	27,597	8.5	39.2	3,732	1.6	7.0
50 under 60 percent.....	18,389	7.6	16.7	32,136	10.4	47.3	34,141	10.5	49.7	9,122	4.0	11.0
60 under 70 percent.....	23,977	9.9	26.5	33,398	10.8	58.1	36,950	11.4	61.1	23,004	10.0	21.0
70 under 80 percent.....	50,225	20.6	47.2	46,477	15.0	73.1	48,967	15.1	76.2	43,325	18.9	39.9
80 percent or more.....	128,521	52.8	100.0	83,235	26.8	100.0	77,339	23.8	100.0	138,148	60.2	100.0

( ) Less than 0.05 percent.

NOTE: Detail may not add to total because of rounding.

Table 5—Returns With and Without Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Income, Deductions, Credits and Tax, Classified by Tax Status

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	Returns with adjusted gross income \$200,000 or more				Returns with total income tax				Returns with total income tax				Returns without total income tax			
	Total		Returns with total income tax		Returns without total income tax		Total		Returns with total income tax		Returns without total income tax		Total		Returns with total income tax	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Salaries and wages.....	197,368	50,123,473	197,018	50,051,572	349	71,901	237,835	53,034,123	237,645	52,984,607	180	49,517				
Business or profession.....																
Net income.....	50,276	5,477,645	50,617	5,463,129	110	14,516	64,258	5,983,308	64,238	5,973,523	61	9,785				
No. less.....	24,729	1,242,050	24,677	1,220,850	130	21,197	34,299	1,718,649	34,514	1,689,324	64	28,325				
Farm:																
Net income.....	4,510	281,885	4,498	280,384	12	1,500	6,392	324,644	6,388	323,990	4	554				
Net loss.....	15,183	893,565	15,102	878,975	61	14,589	19,874	1,391,829	19,836	1,364,513	38	7,215				
Partnership:																
Net income.....	69,957	7,885,379	69,802	7,831,574	155	33,805	84,110	8,264,775	84,086	8,237,040	74	27,735				
Net loss.....	107,156	9,539,004	106,912	9,470,815	244	68,190	133,020	12,151,504	133,854	12,085,300	166	76,304				
Small Business Corporation:																
Net income.....	32,602	8,518,083	32,550	8,508,360	52	10,702	37,804	8,781,591	37,788	8,771,591	35	9,999				
Net loss.....	22,958	1,386,149	22,811	1,353,595	147	32,464	29,339	1,905,488	29,259	1,874,196	70	31,272				
Sales of capital assets:																
Net gain.....	165,263	24,997,924	164,984	24,941,214	279	56,710	231,855	30,985,718	231,461	30,915,364	184	70,354				
Net loss.....	38,982	90,809	38,826	90,461	56	147	38,535	89,816	38,508	89,747	26	70				
Sale of property other than capital assets:																
Net gain.....	19,772	558,314	19,689	550,662	83	7,652	26,788	710,538	26,756	705,648	42	4,890				
Net loss.....	29,408	260,858	29,338	258,264	89	2,935	31,033	318,127	32,997	314,981	36	3,145				
Interest received.....	240,114	12,377,544	239,608	12,252,526	508	125,016	305,301	13,984,678	305,001	13,941,288	300	43,390				
Dividends in adjusted gross income.....	197,971	10,360,838	197,586	10,300,328	385	60,509	247,541	11,034,024	247,314	11,019,480	227	14,374				
Pensions and annuities in adjusted gross income.....	42,232	1,960,081	42,177	1,957,178	55	2,902	54,051	1,217,968	54,027	1,215,465	24	1,483				
Rent:																
Net income.....	51,898	2,083,430	51,778	2,072,482	120	10,948	54,922	2,283,708	54,870	2,278,578	52	5,139				
Net loss.....	86,361	1,841,099	86,363	1,824,046	198	17,021	89,795	2,419,663	89,688	2,401,793	108	17,870				
Royalty:																
Net income.....	25,175	1,888,510	25,088	1,863,485	87	5,025	31,347	2,132,705	31,310	2,129,948	37	2,757				
Net loss.....	2,442	41,414	2,433	41,358	9	56	3,378	69,042	3,376	69,038	2	6				
Estate or trust:																
Net income.....	38,139	1,743,800	38,068	1,731,517	71	12,083	46,354	1,875,841	46,317	1,865,431	37	10,410				
Net loss.....	3,210	73,298	3,201	72,393	9	805	4,446	101,729	4,442	101,108	4	823				
State income tax refunds.....	103,376	499,023	103,254	498,079	122	943	124,550	543,760	124,492	543,153	68	508				
Windfall profit tax refunds.....	13,048	28,345	13,026	28,283	22	63	14,856	31,051	14,856	31,024	10	27				
Windfall profit tax withheld.....	50,497	267,834	50,376	266,891	121	1,043	58,799	254,256	58,741	253,836	58	421				
Alimony received.....	603	15,909	600	15,753	3	156	723	18,044	722	17,985	21	59				
Social security benefits in adjusted gross income.....	47,093	292,379	47,027	292,043	66	336	97,454	388,067	97,433	387,969	21	98				
Unemployment compensation in adjusted gross income.....	635	1,329	635	1,329	—	—	—	—	—	—	—	—				
Other income.....	52,355	1,544,764	52,218	1,534,751	137	10,012	81,799	1,667,875	81,759	1,661,259	62	6,615				
Total statutory adjustments.....	5,086	405,774	5,012	395,383	74	21,391	18,322	1,770,855	11,259	1,742,283	63	28,372				
Other loss.....	183,569	1,826,587	183,354	1,822,926	212	3,861	218,728	2,047,752	218,595	2,045,586	133	2,165				
Expanded income.....	243,759	149,231,797	243,228	149,147,284	531	84,513	310,042	188,646,170	309,717	188,519,970	325	128,200				
Adjusted gross income plus excluded tax preferences.....	243,760	154,463,231	243,228	154,182,493	531	84,513	310,042	173,749,226	309,717	173,586,530	325	128,200				
Adjusted gross income less investment interest.....	243,759	108,840,338	243,228	108,786,395	531	53,943	310,042	114,190,939	309,715	114,151,703	325	128,200				
Investment interest per adjusted gross income concept.....	184,798	5,085,341	184,317	4,998,824	479	187,717	228,143	4,980,534	228,960	4,948,120	163	32,513				
Investment interest per alternative income concept.....	184,798	5,085,341	184,317	4,998,824	479	187,717	228,143	5,103,056	228,131	5,068,659	163	34,197				
Tax preferences excluded from adjusted gross income:																
Total.....	223,140	42,538,552	222,899	42,497,474	441	39,078	290,158	54,578,054	289,900	54,479,006	258	99,048				
Excluded long-term capital gains.....	159,884	34,555,245	159,835	34,524,245	249	31,174	226,279	43,302,486	226,097	43,224,054	182	78,412				
Dividend exclusion.....	196,728	33,270	195,368	33,209	360	61	248,085	41,243	245,880	41,207	205	36				
All other.....	110,419	7,947,862	110,214	7,940,019	205	7,843	148,763	11,234,345	148,661	11,213,745	102	20,900				
Adjusted gross income.....	243,760	111,925,679	243,228	111,685,019	532	241,850	310,040	119,171,172	309,715	119,109,823	325	61,349				

Footnote(s) at end of table.

**Table 5—Returns With and Without Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Income, Deductions, Credits and Tax, Classified by Tax Status—Continued**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	Returns with adjusted gross income \$200,000 or more				Returns without total income tax				Returns with expanded income \$200,000 or more				Returns without total income tax			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Exemption amount.....	243,760	828,394	243,228	826,594	532	1,800	310,042	1,033,973	309,717	1,032,856	325	1,117	325	1,117	325	1,117
Itemized deductions:																
Total per adjusted gross income concept.....	241,031	24,193,796	240,517	23,869,892	514	323,904	299,776	25,474,374	299,560	25,351,854	218	122,520	218	122,520	218	122,520
Total per expanded income concept.....	241,031	24,193,796	240,517	23,869,892	514	323,904	299,777	25,474,374	299,559	25,351,854	218	122,520	218	122,520	218	122,520
Contributions deduction.....	235,442	5,639,553	234,973	5,616,982	469	22,572	291,885	6,004,218	291,692	5,992,050	193	12,168	193	12,168	193	12,168
Interest paid deduction.....	215,862	8,173,405	215,362	7,918,413	500	254,992	264,641	8,284,818	264,437	8,210,211	204	74,607	204	74,607	204	74,607
Total per adjusted gross income concept.....	215,862	8,173,405	215,362	7,918,413	500	254,992	264,641	8,284,818	264,437	8,210,211	204	74,607	204	74,607	204	74,607
Total per expanded income concept.....	215,862	8,173,405	215,362	7,918,413	500	254,992	264,641	8,284,818	264,437	8,210,211	204	74,607	204	74,607	204	74,607
Total home mortgage interest.....	153,104	1,980,720	152,748	1,956,000	356	24,720	185,537	2,238,315	185,385	2,220,539	152	17,776	152	17,776	152	17,776
Investment interest exceeding investment income per adjusted gross income concept.....	107,955	1,106,344	107,623	1,063,790	332	42,555	129,076	1,065,870	128,943	1,041,552	133	24,318	133	24,318	133	24,318
Investment interest exceeding investment income per alternative income concept.....	107,955	1,106,344	107,623	1,063,790	332	42,555	129,076	1,065,870	128,943	1,041,552	133	24,318	133	24,318	133	24,318
Medical and dental expense deduction.....	6,749	191,594	6,729	189,228	20	2,366	127,244	943,447	127,113	920,812	131	22,635	131	22,635	131	22,635
Net casualty or theft loss deduction.....	526	38,694	491	19,361	35	19,333	12,534	234,070	12,520	232,174	14	1,897	14	1,897	14	1,897
Taxes paid deduction.....	240,988	8,681,694	240,482	8,688,435	506	13,259	299,777	9,286,778	299,524	9,282,587	213	6,190	213	6,190	213	6,190
Miscellaneous deductions.....	205,693	1,468,856	205,297	1,457,473	396	11,383	254,886	1,620,091	254,727	1,611,099	159	8,993	159	8,993	159	8,993
Excess itemized deductions.....	241,008	23,413,886	240,494	23,091,604	514	322,282	299,575	24,509,415	299,357	24,387,577	218	121,838	218	121,838	218	121,838
Zero bracket amount.....	243,760	788,446	243,228	786,769	532	1,677	310,042	997,509	309,717	996,474	325	1,035	325	1,035	325	1,035
Excess of exemptions and deductions over adjusted gross income.....	1,704	253,199	1,267	146,684	437	106,515	7,384	1,322,340	7,133	1,298,363	251	83,977	251	83,977	251	83,977
Taxable income:																
As computed under current law.....	242,226	87,932,416	242,106	87,909,661	120	22,755	303,440	94,926,309	303,349	94,906,712	91	21,596	91	21,596	91	21,596
As computed under prior law.....	242,056	87,149,084	241,961	87,126,669	95	22,415	302,658	93,952,798	302,584	93,931,462	74	21,335	74	21,335	74	21,335
Tax at normal rates.....	242,056	39,730,316	241,961	39,720,216	95	10,100	302,658	42,252,480	302,584	42,242,762	74	9,718	74	9,718	74	9,718
Tax savings.....	56,286	273,031	56,278	272,937	8	94	86,343	306,899	86,337	306,825	6	73	6	73	6	73
Income tax before credits.....	242,067	39,598,461	241,971	39,588,451	96	10,010	302,686	42,053,623	302,612	42,043,979	74	9,644	74	9,644	74	9,644
Tax credits:																
Total.....	188,243	1,307,097	188,147	1,297,098	96	10,010	223,975	1,402,968	223,901	1,393,323	74	9,644	74	9,644	74	9,644
Personal credits.....	143,708	18,158	143,698	18,158	19	19	144,683	21,330	144,672	21,329	11	2	11	2	11	2
Non personal credits.....	143,708	1,288,939	143,698	1,288,939	95	10,007	169,937	1,381,637	169,880	1,371,995	73	9,643	73	9,643	73	9,643
Foreign tax credit.....	20,782	1,097,098	20,721	1,097,324	61	9,803	20,804	1,065,913	20,750	1,065,913	54	9,491	54	9,491	54	9,491
Business credit.....	13,371	1,111,254	13,346	1,111,254	31	4,613	159,051	1,203,562	159,034	1,203,483	17	79	17	79	17	79
Investment credit.....	136,638	1,025,762	136,348	1,021,150	290	4,613	163,465	1,150,728	163,319	1,148,019	146	2,710	146	2,710	146	2,710
Alcohol fuel credit.....	410	6,390	410	6,390	1	1	407	6,380	407	6,380	—	—	—	—	—	—
Alternative minimum tax reported on Form 1040.....	41,072	2,124,088	41,072	2,124,088	1	—	79,274	3,273,848	79,274	3,273,848	—	—	—	—	—	—
Total income tax:																
Taxes paid to the U.S.....	243,228	40,422,211	243,228	40,422,211	—	—	309,717	43,933,396	309,717	43,933,396	—	—	—	—	—	—
Foreign taxes paid.....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Taxable income which would yield.....	242,067	86,916,720	241,971	86,894,420	96	22,300	302,686	93,571,328	302,612	93,550,094	74	21,234	74	21,234	74	21,234
Income tax before credits.....	241,403	84,251,792	241,403	84,251,792	—	—	302,686	90,662,062	300,697	90,662,062	—	—	—	—	—	—
Income tax after credits.....	243,228	88,610,457	243,228	88,610,457	—	—	309,717	97,665,170	309,717	97,665,170	—	—	—	—	—	—

†Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals.  
NOTE: Detail may not add to total because of rounding



Table 6 — Returns With and Without Modified Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Income, Deductions, Credits and Tax, Classified by Tax Status

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	Returns with adjusted gross income \$200,000 or more				Returns with expanded income \$200,000 or more				Returns without modified total income tax			
	Total		Returns with modified total income tax		Total	Returns with modified total income tax		Total	Returns with modified total income tax		Returns without modified total income tax	Amount
	Number of returns	Amount	Number of returns	Amount		Number of returns	Amount		Number of returns	Amount		Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Salaries and wages.....	197,369	50,123,473	197,069	50,064,794	299	58,678	237,835	53,034,123	237,691	52,997,019	144	37,104
Business or profession:												
Net income.....	50,726	5,477,645	50,625	5,463,493	101	14,151	64,299	5,983,308	64,245	5,973,766	54	9,550
Net loss.....	24,370	1,242,050	24,270	1,221,658	127	34,517	34,598	1,718,649	34,517	1,690,129	61	28,519
Farm:												
Net income.....	4,510	281,885	4,498	280,384	12	1,500	6,392	324,644	6,388	323,990	4	654
Net loss.....	15,163	993,565	15,103	979,084	60	14,480	19,874	1,391,829	19,837	1,384,722	37	7,107
Partnership:												
Net income.....	69,957	7,865,379	69,813	7,840,728	144	24,650	84,110	8,264,775	84,045	8,245,925	65	18,850
Net loss.....	107,156	9,539,004	106,927	9,471,335	229	67,069	37,804	12,161,604	37,770	12,085,820	151	75,784
Small Business Corporation:												
Net income.....	32,602	8,519,063	32,552	8,509,740	50	9,323	37,804	8,781,591	37,770	8,779,971	34	8,620
Net loss.....	22,958	1,386,149	22,815	1,354,123	143	35,026	29,359	1,905,468	29,272	1,874,584	67	30,984
Sales of capital assets:												
Net gain.....	165,263	24,997,924	165,006	24,942,867	257	55,056	231,655	30,985,718	231,482	30,916,978	173	68,740
Net loss.....	38,982	90,609	38,938	90,492	43	116	38,535	89,816	38,519	89,771	16	45
Sales of property other than capital assets:												
Net gain.....	19,772	558,314	19,692	550,690	80	7,624	26,798	710,538	26,758	705,656	40	4,882
Net loss.....	29,408	260,859	29,344	258,354	64	2,505	33,033	318,127	33,002	315,071	31	3,056
Interest received.....	240,114	12,377,544	239,682	12,354,148	452	123,395	305,301	13,984,678	305,048	13,942,416	253	42,263
Dividends in adjusted gross income.....	197,971	10,360,898	197,623	10,302,033	348	58,804	247,541	11,034,024	247,347	11,021,092	194	12,932
Pensions and annuities in adjusted gross income.....	42,232	1,060,081	42,181	1,057,206	51	2,875	54,051	1,217,968	54,031	1,216,511	20	1,456
Rent:												
Net income.....	51,898	2,083,430	51,779	2,072,483	119	10,947	64,922	2,283,708	64,871	2,278,577	51	5,132
Net loss.....	68,581	1,841,069	68,416	1,824,939	165	16,130	89,796	2,419,663	89,719	2,402,617	77	17,046
Royalty:												
Net income.....	25,175	1,868,510	25,090	1,863,522	85	4,988	31,347	2,132,705	31,312	2,128,985	35	2,720
Net loss.....	2,442	41,414	2,434	41,359	8	55	3,378	69,042	3,377	69,037	1	5
Estate or trust:												
Net income.....	38,139	1,743,600	38,071	1,731,911	68	11,689	46,354	1,875,841	46,320	1,865,824	34	10,017
Net loss.....	3,210	73,298	3,202	72,966	8	312	4,446	101,729	4,443	101,699	3	30
State income tax refunds.....	103,376	499,023	103,260	498,173	116	850	124,560	543,760	124,498	543,247	62	514
Windfall profit tax refund.....	13,048	28,345	13,026	28,283	22	63	14,866	31,051	14,856	31,024	10	27
Windfall profit tax withheld.....	50,603	227,034	50,382	226,827	115	1,008	58,799	254,256	58,747	253,871	52	385
Alimony received.....	47,093	15,909	47,028	15,852	65	326	723	18,044	723	18,044	—	—
Social security benefits in adjusted gross income.....	47,093	292,379	47,028	292,052	65	326	67,434	388,067	67,434	387,979	20	89
Unemployment compensation in adjusted gross income.....	52,355	1,544,764	52,230	1,535,965	125	8,799	61,799	1,667,875	61,746	1,662,460	53	5,415
Other income.....	5,086	406,774	5,035	387,469	51	19,305	11,322	1,770,655	11,282	1,744,370	40	26,285
Total statutory adjustments.....	183,566	1,826,587	183,385	1,823,184	181	3,403	218,728	2,047,752	218,623	2,045,790	105	1,962
Excluded income.....	243,759	149,231,797	243,289	149,174,128	470	57,670	310,042	168,646,170	309,771	168,545,616	271	100,554
Adjusted gross income plus excluded tax preferences.....	243,759	154,463,231	243,289	154,210,322	470	252,909	310,042	173,749,228	309,771	173,614,916	271	134,310
Adjusted gross income less investment interest.....	243,759	106,840,338	243,289	106,810,394	470	29,744	310,042	114,190,539	309,769	114,184,764	271	5,775
Investment interest per adjusted gross income concept.....	184,796	5,086,341	184,355	4,899,601	441	186,740	226,143	4,980,634	225,941	4,948,553	152	32,061
Investment interest per alternative income concept.....	184,796	5,086,341	184,355	4,899,601	441	186,740	226,143	5,103,056	226,162	5,069,299	152	33,757
Tax preferences excluded from adjusted gross income:												
Total.....	223,140	42,536,552	222,735	42,500,126	405	36,426	290,158	54,578,054	289,933	54,481,590	225	96,455
Excluded long-term capital gains.....	159,884	34,555,420	159,655	34,526,601	229	28,819	245,079	43,302,406	245,006	43,226,351	163	76,115
Dividend exclusion.....	195,726	33,270	195,395	33,214	331	56	246,085	41,243	245,009	41,211	178	31
All other.....	110,419	7,947,862	110,226	7,940,311	193	7,551	146,763	11,234,345	146,673	11,214,037	90	20,308
Adjusted gross income.....	243,760	111,926,679	243,289	111,710,195	471	216,483	310,040	119,171,172	309,769	119,133,317	271	37,866

Footnotes (a) et end of table.

**Table 6—Returns With and Without Modified Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Income, Deductions, Credits and Tax, Classified by Tax Status—Continued**

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	Returns with adjusted gross income \$200,000 or more			Returns without modified total income tax			Returns with expanded income \$200,000 or more			Returns without modified total income tax		
	Number of returns (1)	Amount (2)	Number of returns (3)	Amount (4)	Number of returns (5)	Amount (6)	Number of returns (7)	Amount (8)	Number of returns (9)	Amount (10)	Number of returns (11)	Amount (12)
Exemption amount.....	243,760	828,394	243,289	826,808	471	1,566	310,042	1,033,973	309,771	1,033,042	271	931
Itemized deductions:												
Total per adjusted gross income concept.....	241,031	24,193,796	240,560	23,873,281	471	320,515	299,778	25,474,374	299,596	25,354,388	182	119,986
Total per expanded income concept.....	241,031	24,193,796	240,560	23,873,281	471	320,515	299,778	25,474,374	299,596	25,354,388	182	119,986
Contributions deduction.....	235,442	5,639,553	235,010	5,617,348	432	22,205	291,885	6,004,218	291,724	5,992,366	161	11,832
Interest paid deduction:												
Total per adjusted gross income concept.....	215,862	8,173,405	215,403	7,920,543	459	252,862	264,641	8,284,818	264,471	8,211,556	170	73,262
Total per expanded income concept.....	215,862	8,173,405	215,403	7,920,543	459	252,862	264,641	8,284,818	264,471	8,211,556	170	73,262
Total home mortgage interest.....	153,104	1,980,720	152,775	1,956,756	329	23,964	185,537	2,236,315	185,407	2,221,173	130	17,142
Investment interest exceeding investment income par adjusted gross income concept.....	107,955	1,106,344	107,645	1,064,186	310	42,158	129,076	1,065,870	128,960	1,041,830	116	24,040
Investment interest exceeding investment income par alternative income concept.....	107,955	1,106,344	107,645	1,064,186	310	42,158	129,076	1,065,870	128,960	1,041,830	116	24,040
Medical and dental expense deduction.....	6,749	191,594	6,729	189,228	20	2,366	127,244	943,447	127,130	921,084	114	22,364
Net casualty or theft loss deduction.....	526	38,694	491	19,361	35	19,333	12,534	234,070	12,520	232,174	14	1,897
Taxes paid deduction.....	240,988	8,681,694	240,521	8,668,180	467	12,514	299,737	9,288,778	299,557	9,283,299	32	18,665
Miscellaneous deductions.....	205,693	1,468,856	205,328	1,457,621	365	11,234	254,886	1,620,091	254,754	1,611,240	180	5,479
Excess itemized deductions.....	241,008	23,413,886	240,537	23,084,854	471	319,032	299,575	24,509,415	299,393	24,389,996	182	119,420
Zero bracket amount.....	243,760	788,446	243,289	786,963	471	1,483	310,042	997,509	309,771	996,644	271	864
Excess of exemptions and deductions over adjusted gross income.....	1,704	253,199	1,267	145,684	437	106,515	7,384	1,322,340	7,133	1,238,363	251	83,977
Taxable income.....												
As computed under current law.....	242,226	87,932,416	242,167	87,931,373	59	1,043	303,440	94,928,309	303,403	94,927,601	37	707
As computed under prior law.....	242,056	87,149,084	242,022	87,148,166	34	898	302,658	93,952,798	302,636	93,952,180	20	618
Tax at normal rates.....	242,056	39,730,316	242,022	39,730,069	34	247	302,658	42,252,480	302,636	42,252,295	20	186
Tax savings.....	56,288	273,031	56,283	272,983	3	48	86,343	396,899	86,341	396,863	2	35
Income tax before credits.....	242,067	39,598,461	242,032	39,596,258	35	204	302,686	42,053,623	302,666	42,053,473	20	150
Tax credits:												
Personal credits.....	187,815	1,199,900	187,780	1,198,696	35	204	223,550	1,296,054	223,530	1,295,904	20	150
Non-personal credits.....	122,798	18,458	122,786	18,456	12	2	144,683	21,330	144,679	21,329	4	1
Foreign tax credit.....	143,701	1,288,639	143,667	1,288,437	34	201	168,953	1,381,637	168,934	1,381,488	19	149
Business credit.....	134,377	1,111,357	134,349	1,111,236	28	121	159,051	1,203,562	159,036	1,203,485	15	76
Investment credit.....	136,638	1,025,762	136,361	1,022,293	277	3,470	163,465	1,150,728	163,331	1,149,162	134	1,567
Alcohol fuel credit.....	410	6,390	410	6,390	1	1	407	6,380	407	6,380	—	—
Alternative minimum tax reported on Form 1040.....	41,072	2,124,088	41,072	2,124,088	—	—	79,274	3,273,848	79,274	3,273,848	—	—
Total income tax.....	243,289	40,529,409	243,289	40,529,409	—	—	309,771	44,040,310	309,771	44,040,310	—	—
Taxes paid to the U.S.....	20,782	107,198	20,782	107,198	—	—	20,804	106,913	20,804	106,913	—	—
Foreign taxes paid.....	242,067	86,916,720	242,032	86,915,879	35	841	302,686	93,571,328	302,666	93,570,760	20	568
Taxable income which would yield:												
Income tax before credits.....	241,545	84,470,077	241,545	84,470,077	—	—	300,839	90,879,672	300,839	90,879,672	—	—
Income tax after credits.....	243,289	88,827,387	243,289	88,827,387	—	—	309,771	97,881,365	309,771	97,881,365	—	—

Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals.

NOTE: Total may not add to total because of rounding.

**Table 7 — Returns With and Without Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Number of Returns and Percents Classified by Item With Largest Tax Effect and by Item With Second Largest Tax Effect**

(All figures are estimates based on samples)

Item with second largest tax effect	Item with the largest tax effect									
	Total		Interest paid deduction		Taxes paid deduction		Contributions deduction		Medical and dental expense deduction	
	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Returns With Total Income Tax</b>										
<b>Returns with adjusted gross income \$200,000 or more</b>										
Total .....	243,228	100.0	76,786	31.6	111,867	46.0	32,271	13.3	2,485	1.0
Interest paid deduction .....	61,105	25.1	—	—	48,911	43.7	5,851	18.1	185	7.4
Taxes paid deduction .....	86,949	35.7	54,103	70.5	—	—	21,972	68.1	1,711	68.9
Contributions deduction .....	49,255	20.3	10,274	13.4	36,144	32.3	—	—	201	8.1
Medical and dental expense deduction .....	1,313	0.5	133	0.2	644	0.6	257	0.8	—	—
Net casualty or theft loss deduction .....	60	( )	9	( )	49	( )	—	—	—	—
Miscellaneous deductions .....	18,597	7.6	4,654	6.1	11,377	10.2	1,902	5.9	380	15.3
Foreign tax credit .....	5,811	2.4	29	( )	5,737	5.1	27	0.1	—	—
Investment credit .....	16,549	6.8	5,558	7.2	8,566	7.7	2,234	6.9	8	0.3
No second largest item .....	3,287	1.4	1,945	2.5	322	0.3	—	—	—	—
<b>Returns with expanded income \$200,000 or more</b>										
Total .....	309,717	100.0	99,188	32.0	135,688	43.8	40,984	13.2	3,632	1.2
Interest paid deduction .....	74,088	23.9	—	—	57,049	42.0	7,514	18.3	265	7.3
Taxes paid deduction .....	110,116	35.6	67,502	68.1	—	—	27,470	67.0	2,558	70.4
Contributions deduction .....	62,669	20.2	12,328	12.4	46,339	34.2	—	—	201	5.5
Medical and dental expense deduction .....	2,614	0.8	710	0.7	1,029	0.8	426	1.0	—	—
Net casualty or theft loss deduction .....	137	( )	46	( )	89	0.1	1	( )	—	—
Miscellaneous deductions .....	24,645	8.0	5,599	5.6	15,554	11.5	2,592	6.3	600	16.5
Foreign tax credit .....	5,802	1.9	17	( )	5,737	4.2	27	0.1	—	—
Investment credit .....	17,524	5.7	5,022	5.1	9,452	7.0	2,741	6.7	8	0.2
No second largest item .....	11,775	3.8	7,905	8.0	322	0.2	181	0.4	—	—
<b>Returns Without Total Income Tax</b>										
<b>Returns with adjusted gross income \$200,000 or more</b>										
Total .....	532	100.0	409	76.9	4	0.8	10	1.9	5	0.9
Interest paid deduction .....	59	11.1	—	—	—	—	6	60.0	—	—
Taxes paid deduction .....	157	29.5	143	35.0	—	—	—	—	—	—
Contributions deduction .....	148	27.8	131	32.0	—	—	—	—	—	—
Medical and dental expense deduction .....	8	1.5	4	1.0	—	—	4	40.0	—	—
Net casualty or theft loss deduction .....	—	—	—	—	—	—	—	—	—	—
Miscellaneous deductions .....	50	9.4	48	11.7	—	—	—	—	—	—
Foreign tax credit .....	—	—	—	—	—	—	—	—	—	—
Investment credit .....	85	16.0	79	19.3	—	—	—	—	—	—
No second largest item .....	20	3.8	—	—	—	—	—	—	—	—
<b>Returns with expanded income \$200,000 or more</b>										
Total .....	325	100.0	174	53.5	4	1.2	8	2.5	5	1.5
Interest paid deduction .....	47	14.5	—	—	2	50.0	4	50.0	—	—
Taxes paid deduction .....	62	19.1	43	24.7	—	—	—	—	—	—
Contributions deduction .....	58	17.8	42	24.1	1	25.0	—	—	—	—
Medical and dental expense deduction .....	6	1.8	1	0.6	1	25.0	4	50.0	—	—
Net casualty or theft loss deduction .....	2	0.6	1	0.6	—	—	—	—	—	—
Miscellaneous deductions .....	13	4.0	11	6.3	—	—	—	—	—	—
Foreign tax credit .....	1	0.3	—	—	—	—	—	—	—	—
Investment credit .....	26	8.0	18	10.3	—	—	—	—	—	—
No second largest item .....	108	33.2	58	33.3	—	—	—	—	—	—

Footnote(s) at end of table.

**Table 7 — Returns With and Without Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Number of Returns and Percents Classified by Item With Largest Tax Effect and by Item With Second Largest Tax Effect — Continued**

(All figures are estimates based on samples)

Item with second largest tax effect	Item with the largest tax effect — Continued							
	Net casualty or theft loss deduction		Miscellaneous deductions		Foreign tax credit		Investment credit	
	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
<b>Returns With Total Income Tax</b>								
<b>Returns with adjusted gross income \$200,000 or more</b>								
Total .....	118	( )	5,795	2.4	161	0.1	13,505	5.6
Interest paid deduction .....	18	15.3	1,528	26.4	52	32.3	4,429	32.8
Taxes paid deduction .....	88	74.6	2,976	51.4	51	31.7	6,020	44.6
Contributions deduction .....	6	5.1	878	15.2	26	16.1	1,675	12.4
Medical and dental expense deduction .....	—	—	268	4.6	—	—	11	0.1
Net casualty or theft loss deduction .....	—	—	—	—	†	†	—	—
Miscellaneous deductions .....	†	†	—	—	†	†	278	2.1
Foreign tax credit .....	—	—	6	0.1	—	—	12	0.1
Investment credit .....	†	†	136	2.3	17	10.6	—	—
No second largest item .....	†	†	3	0.1	9	5.6	1,003	7.4
<b>Returns with expanded income \$200,000 or more</b>								
Total .....	158	0.1	7,757	2.5	176	0.1	21,816	7.0
Interest paid deduction .....	58	36.7	1,618	20.9	58	33.0	7,419	34.0
Taxes paid deduction .....	88	55.7	3,859	49.7	51	29.0	8,560	39.2
Contributions deduction .....	6	3.8	1,688	21.8	26	14.8	2,030	9.3
Medical and dental expense deduction .....	—	—	437	5.6	—	—	12	0.1
Net casualty or theft loss deduction .....	—	—	—	—	1	0.6	—	—
Miscellaneous deductions .....	1	0.6	—	—	5	2.8	294	1.3
Foreign tax credit .....	—	—	6	0.1	—	—	15	0.1
Investment credit .....	4	2.5	146	1.9	23	13.1	—	—
No second largest item .....	1	0.6	3	( )	12	6.8	3,347	15.3
<b>Returns Without Total Income Tax</b>								
<b>Returns with adjusted gross income \$200,000 or more</b>								
Total .....	30	5.6	13	2.4	56	10.5	5	0.9
Interest paid deduction .....	17	56.7	†	†	27	48.2	†	†
Taxes paid deduction .....	†	†	7	53.8	†	†	†	†
Contributions deduction .....	6	26.7	—	—	6	10.7	—	—
Medical and dental expense deduction .....	—	—	†	†	—	—	—	—
Net casualty or theft loss deduction .....	—	—	†	†	—	—	—	—
Miscellaneous deductions .....	—	—	—	—	—	—	—	—
Foreign tax credit .....	—	—	—	—	—	—	†	†
Investment credit .....	†	†	†	†	†	†	—	—
No second largest item .....	—	—	†	†	18	32.1	—	—
<b>Returns with expanded income \$200,000 or more</b>								
Total .....	29	8.9	17	5.2	52	16.0	34	10.5
Interest paid deduction .....	16	55.2	2	11.8	22	42.3	†	2.9
Taxes paid deduction .....	2	6.9	12	70.6	3	5.8	†	2.9
Contributions deduction .....	6	27.6	—	—	5	9.6	—	—
Medical and dental expense deduction .....	—	—	†	5.9	—	—	—	—
Net casualty or theft loss deduction .....	—	—	—	—	—	—	—	—
Miscellaneous deductions .....	—	—	—	—	—	—	—	—
Foreign tax credit .....	—	—	—	—	—	—	1	2.9
Investment credit .....	3	10.3	1	5.9	2	3.8	—	—
No second largest item .....	—	—	1	5.9	20	38.5	29	85.3

( ) Less than 0.05 percent.

†Data deleted to avoid disclosure of information of specific taxpayers. Deleted data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

**Table 8 — Returns With and Without Modified Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Number of Returns and Percents Classified by Item With Largest Tax Effect and by Item With Second Largest Tax Effect**

(All figures are estimates based on samples)

Item with second largest tax effect	Item with the largest tax effect									
	Total		Interest paid deduction		Taxes paid deduction		Contributions deduction		Medical and dental expense deduction	
	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Returns With Modified Total Income Tax</b>										
<b>Returns with adjusted gross income \$200,000 or more</b>										
Total .....	243,289	100.0	76,896	31.6	111,921	46.0	32,303	13.3	2,485	1.0
Interest paid deduction .....	61,122	25.1	—	—	48,959	43.7	5,865	18.2	185	7.4
Taxes paid deduction .....	86,995	35.8	54,164	70.4	—	—	21,990	68.1	1,711	68.9
Contributions deduction .....	54,894	22.6	10,290	13.4	41,787	37.3	—	—	201	8.1
Medical and dental expense deduction .....	1,314	0.5	134	0.2	644	0.6	257	0.8	—	—
Net casualty or theft loss deduction .....	59	( )	9	( )	49	( )	—	—	—	—
Miscellaneous deductions .....	18,700	7.7	4,672	6.1	11,445	10.2	1,921	5.9	380	15.3
Foreign tax credit .....	—	—	—	—	—	—	—	—	—	—
Investment credit .....	16,582	6.8	5,569	7.2	8,506	7.7	2,241	6.9	8	0.3
No second largest item .....	3,320	1.4	1,977	2.6	323	0.3	—	—	—	—
<b>Returns with expanded income \$200,000 or more</b>										
Total .....	309,771	100.0	99,301	32.1	135,742	43.8	41,015	13.2	3,632	1.2
Interest paid deduction .....	74,106	23.9	—	—	57,097	42.1	7,527	18.4	265	7.3
Taxes paid deduction .....	110,159	35.6	67,560	68.0	—	—	27,488	67.0	2,558	70.4
Contributions deduction .....	68,305	22.1	12,341	12.4	51,982	39.3	—	—	201	5.5
Medical and dental expense deduction .....	2,615	0.8	711	0.7	1,029	0.8	426	1.0	—	—
Net casualty or theft loss deduction .....	136	( )	46	( )	89	0.1	1	( )	—	—
Miscellaneous deductions .....	24,747	8.0	5,616	5.7	15,622	11.5	2,611	6.4	600	16.5
Foreign tax credit .....	—	—	—	—	—	—	—	—	—	—
Investment credit .....	17,547	5.7	5,029	5.1	9,482	7.0	2,748	6.7	8	0.2
No second largest item .....	11,808	3.9	7,939	8.0	323	0.2	182	0.4	—	—
<b>Returns Without Modified Total Income Tax</b>										
<b>Returns with adjusted gross income \$200,000 or more</b>										
Total .....	471	100.0	405	86.0	4	0.8	10	2.1	5	1.1
Interest paid deduction .....	32	6.8	—	—	—	—	6	60.0	—	—
Taxes paid deduction .....	151	32.1	140	34.6	—	—	—	—	—	—
Contributions deduction .....	142	30.1	131	32.3	—	—	—	—	—	—
Medical and dental expense deduction .....	8	1.7	4	1.0	—	—	4	40.0	—	—
Net casualty or theft loss deduction .....	—	—	—	—	—	—	—	—	—	—
Miscellaneous deductions .....	50	10.6	48	11.9	—	—	—	—	—	—
Foreign tax credit .....	—	—	—	—	—	—	—	—	—	—
Investment credit .....	83	17.6	79	19.5	—	—	—	—	—	—
No second largest item .....	—	—	—	—	—	—	—	—	—	—
<b>Returns with expanded income \$200,000 or more</b>										
Total .....	271	100.0	173	63.8	4	1.5	8	3.0	5	1.8
Interest paid deduction .....	25	9.2	—	—	2	50.0	4	50.0	—	—
Taxes paid deduction .....	58	21.4	42	24.3	—	—	—	—	1	20.0
Contributions deduction .....	53	19.6	42	24.3	1	25.0	—	—	2	40.0
Medical and dental expense deduction .....	6	2.2	1	0.6	1	25.0	4	50.0	—	—
Net casualty or theft loss deduction .....	2	0.7	1	0.6	—	—	—	—	—	—
Miscellaneous deductions .....	13	4.8	11	6.4	—	—	—	—	2	40.0
Foreign tax credit .....	—	—	—	—	—	—	—	—	—	—
Investment credit .....	24	8.9	18	10.4	—	—	—	—	—	—
No second largest item .....	88	32.5	58	33.5	—	—	—	—	—	—

Footnote(s) at end of table.

**Table 8 — Returns With and Without Modified Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Number of Returns and Percents Classified by Item With Largest Tax Effect and by Item With Second Largest Tax Effect — Continued**

(All figures are estimates based on samples)

Item with second largest tax effect	Item with the largest tax effect — Continued							
	Net casualty or theft loss deduction		Miscellaneous deductions		Foreign tax credit		Investment credit	
	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
<b>Returns With Modified Total Income Tax</b>								
<b>Returns with adjusted gross income \$200,000 or more</b>								
Total.....	119	( )	5,800	2.4	—	—	13,525	5.6
Interest paid deduction.....	18	15.1	1,529	26.4	—	—	4,435	32.8
Taxes paid deduction.....	89	74.8	2,981	51.4	—	—	6,032	44.6
Contributions deduction.....	6	5.0	881	15.2	—	—	1,678	12.4
Medical and dental expense deduction.....	—	—	268	4.6	—	—	11	0.1
Net casualty or theft loss deduction.....	—	—	—	—	—	—	—	—
Miscellaneous deductions.....	†	†	—	—	—	—	281	2.1
Foreign tax credit.....	—	—	—	—	—	—	—	—
Investment credit.....	†	†	138	2.4	—	—	—	—
No second largest item.....	†	†	3	0.1	—	—	1,011	7.5
<b>Returns with expanded income \$200,000 or more</b>								
Total.....	159	0.1	7,762	2.5	—	—	21,842	7.1
Interest paid deduction.....	58	36.5	1,619	20.9	—	—	7,433	34.0
Taxes paid deduction.....	89	56.0	3,864	49.8	—	—	8,572	38.2
Contributions deduction.....	6	3.8	1,691	21.8	—	—	2,033	9.3
Medical and dental expense deduction.....	—	—	437	5.6	—	—	12	0.1
Net casualty or theft loss deduction.....	—	—	—	—	—	—	—	—
Miscellaneous deductions.....	1	0.6	—	—	—	—	297	1.4
Foreign tax credit.....	—	—	—	—	—	—	—	—
Investment credit.....	4	2.5	148	1.9	—	—	—	—
No second largest item.....	1	0.6	3	( )	—	—	3,356	15.4
<b>Returns Without Modified Total Income Tax</b>								
<b>Returns with adjusted gross income \$200,000 or more</b>								
Total.....	30	6.4	13	2.8	—	—	4	0.6
Interest paid deduction.....	17	56.7	†	†	—	—	†	†
Taxes paid deduction.....	†	†	7	53.8	—	—	†	†
Contributions deduction.....	8	26.7	—	—	—	—	—	—
Medical and dental expense deduction.....	—	—	—	—	—	—	—	—
Net casualty or theft loss deduction.....	—	—	†	†	—	—	—	—
Miscellaneous deductions.....	—	—	—	—	—	—	—	—
Foreign tax credit.....	—	—	—	—	—	—	—	—
Investment credit.....	†	†	†	†	—	—	—	—
No second largest item.....	—	—	†	†	—	—	—	—
<b>Returns with expanded income \$200,000 or more</b>								
Total.....	29	10.7	17	6.3	—	—	33	12.2
Interest paid deduction.....	16	55.2	2	11.8	—	—	1	3.0
Taxes paid deduction.....	2	6.9	12	70.6	—	—	1	3.0
Contributions deduction.....	8	27.6	—	—	—	—	—	—
Medical and dental expense deduction.....	—	—	—	—	—	—	—	—
Net casualty or theft loss deduction.....	—	—	1	5.9	—	—	—	—
Miscellaneous deductions.....	—	—	—	—	—	—	—	—
Foreign tax credit.....	—	—	—	—	—	—	—	—
Investment credit.....	3	10.3	†	5.9	—	—	—	—
No second largest item.....	—	—	†	5.9	—	—	29	87.9

( ) Less than 0.05 percent.

† Data deleted to avoid disclosure of information of specific taxpayers. Deleted data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

**Table 9 — Returns Without Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Itemized Deductions as a Percent of Income**

(All figures are estimates based on samples)

Type of deduction or credit	Returns with adjusted gross income \$200,000 or more										
	Total	No deduction or credit	Under 10%	10% under 20%	20% under 30%	30% under 40%	40% under 50%	50% under 60%	60% under 70%	70% under 100%	100% or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total itemized deductions.....	532	18	26	7	3	2	—	2	3	53	418
Interest paid deduction:											
Total.....	532	32	58	9	11	5	7	7	12	152	239
Investment interest per income concept.....	532	53	105	31	22	22	23	14	19	131	112
Investment interest exceeding investment income per concept.....	532	200	172	33	24	14	13	11	10	32	23
Taxes paid deduction.....	532	26	415	64	8	9	—	—	†	6	†
Contributions deduction.....	532	63	338	41	21	28	21	20	—	—	—
Medical and dental expenses deduction.....	532	512	5	†	†	†	4	†	†	—	4
Net casualty or theft loss deduction.....	532	497	†	†	†	—	—	—	4	7	18
Miscellaneous deductions.....	532	136	339	28	7	6	†	†	—	9	4
Deduction equivalent of:											
Total credits.....	532	436	28	5	4	†	—	†	—	55	—
Foreign tax credit.....	532	471	3	—	—	†	—	†	—	54	—
Investment credit.....	532	485	27	9	†	†	—	†	†	—	4
Tax preferences excluded from adjusted gross income.....	532	327	179	18	4	—	†	—	—	†	†

Type of deduction or credit	Returns with expanded income \$200,000 or more										
	Total	No deduction or credit	Under 10%	10% under 20%	20% under 30%	30% under 40%	40% under 50%	50% under 60%	60% under 70%	70% under 100%	100% or more
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total itemized deductions.....	325	110	27	4	2	3	—	3	1	40	135
Interest paid deduction:											
Total.....	325	143	61	8	3	5	5	5	3	43	49
Investment interest per income concept.....	325	145	102	22	12	4	7	5	1	6	21
Investment interest exceeding investment income per concept.....	325	195	58	7	6	5	3	4	3	20	24
Taxes paid deduction.....	325	114	169	25	4	3	4	1	1	2	2
Contributions deduction.....	325	135	125	14	12	9	7	8	2	7	6
Medical and dental expenses deduction.....	325	312	3	1	—	—	4	—	—	—	4
Net casualty or theft loss deduction.....	325	293	—	2	1	1	—	—	3	9	16
Miscellaneous deductions.....	325	168	123	7	5	1	—	—	—	9	12
Deduction equivalent of:											
Total credits.....	325	251	11	7	1	3	3	—	3	46	—
Foreign tax credit.....	325	271	1	—	—	2	3	—	3	45	—
Investment credit.....	325	294	18	5	2	—	1	1	1	—	3
Tax preferences excluded from adjusted gross income.....	325	223	68	11	3	3	—	—	1	3	13

†Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in totals.

**Table 10 — Returns Without Modified Total Income Tax and With Income \$200,000 or More Under Alternative Concepts: Itemized Deductions as a Percent of Income**

(All figures are estimates based on samples)

Type of deduction or credit	Returns with adjusted gross income \$200,000 or more										
	Total	No deduction or credit	Under 10%	10% under 20%	20% under 30%	30% under 40%	40% under 50%	50% under 60%	60% under 70%	70% under 100%	100% or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total itemized deductions	471	—	—	—	—	†	—	†	†	50	418
Interest paid deduction:											
Total	471	12	27	6	10	3	7	6	12	149	239
Investment interest per income concept	471	30	71	30	22	21	22	14	19	130	112
Investment interest exceeding investment income per concept	471	161	153	32	23	13	13	11	10	32	23
Taxes paid deduction	471	4	378	62	8	9	—	—	†	6	†
Contributions deduction	471	39	303	41	19	28	21	20	—	—	—
Medical and dental expenses deduction	471	451	5	†	†	—	4	†	†	—	4
Net casualty or theft loss deduction	471	436	†	†	†	†	—	—	4	7	18
Miscellaneous deductions	471	106	308	28	7	6	†	†	—	9	4
Deduction equivalent of:											
Total credits	471	436	25	5	†	—	—	—	—	†	—
Foreign tax credit	471	471	—	—	—	—	—	—	—	—	—
Investment credit	471	437	16	8	†	3	—	†	†	—	3
Tax preferences excluded from adjusted gross income	471	278	168	17	4	—	†	—	—	†	†

Type of deduction or credit	Returns with expended income \$200,000 or more										
	Total	No deduction or credit	Under 10%	10% under 20%	20% under 30%	30% under 40%	40% under 50%	50% under 60%	60% under 70%	70% under 100%	100% or more
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total itemized deductions	271	90	1	1	1	2	—	1	1	39	135
Interest paid deduction:											
Total	271	116	39	6	2	4	5	5	3	42	49
Investment interest per income concept	271	120	74	21	12	4	7	5	1	6	21
Investment interest exceeding investment income per concept	271	157	44	6	6	4	3	4	3	20	24
Taxes paid deduction	271	92	139	23	4	3	4	1	1	2	2
Contributions deduction	271	111	98	13	10	9	7	8	2	7	6
Medical and dental expenses deduction	271	258	3	1	—	—	4	—	1	—	4
Net casualty or theft loss deduction	271	239	—	2	1	1	—	—	3	9	16
Miscellaneous deductions	271	139	98	7	5	1	—	—	—	9	12
Deduction equivalent of:											
Total credits	271	251	10	7	1	1	—	—	—	1	—
Foreign tax credit	271	271	—	—	—	—	—	—	—	—	—
Investment credit	271	252	8	4	2	—	1	1	1	—	2
Tax preferences excluded from adjusted gross income	271	181	57	10	3	3	—	—	1	3	13

†Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in totals.



**Table 11 — Returns With and Without Total Income Tax: Number of Returns and Percents Classified by Effective Tax Rate and by Size of Income Under Alternative Concepts**

(All figures are estimates based on samples)

Effective Tax Rate	Size of adjusted gross income									
	Total		Under \$50,000		\$50,000 under \$100,000		\$100,000 under \$200,000		\$200,000 or more	
	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>All returns</b> .....	<b>99,438,708</b>	<b>100.0</b>	<b>92,726,609</b>	<b>93.3</b>	<b>5,707,146</b>	<b>5.7</b>	<b>761,193</b>	<b>0.8</b>	<b>243,760</b>	<b>0.2</b>
Returns without total income tax.....	16,509,809	100.0	16,483,680	99.8	23,969	0.1	1,628	( )	532	( )
Returns with total income tax.....	82,928,899	100.0	76,242,929	91.9	5,683,177	6.9	759,565	0.9	243,228	0.3
Effective tax rate:										
Under 5 percent.....	15,677,858	100.0	15,603,244	99.5	68,911	0.4	4,447	( )	1,256	( )
5 under 10 percent.....	28,442,793	100.0	28,126,428	98.9	295,219	1.0	19,436	0.1	1,710	( )
10 under 15 percent.....	25,673,947	100.0	24,458,231	95.3	1,172,810	4.6	38,147	0.1	4,759	( )
15 under 20 percent.....	9,734,040	100.0	7,282,986	74.8	2,341,132	24.1	94,232	1.0	15,630	0.2
20 under 25 percent.....	2,256,197	100.0	669,505	29.7	1,381,083	61.2	185,490	8.2	20,119	0.9
25 under 30 percent.....	637,143	100.0	54,177	8.5	328,085	51.5	226,025	35.5	28,856	4.5
30 under 35 percent.....	287,376	100.0	18,412	6.8	71,040	24.7	145,502	50.6	51,422	17.9
35 under 40 percent.....	118,442	100.0	1,097	0.9	12,780	10.8	34,825	29.4	69,740	58.9
40 under 45 percent.....	47,584	100.0	3,558	7.5	3,428	7.2	4,950	10.4	35,648	74.9
45 under 50 percent.....	26,365	100.0	14,152	53.7	1,799	6.8	1,307	5.0	9,107	34.5
50 under 60 percent.....	11,716	100.0	4,495	38.4	2,782	23.7	2,107	18.0	2,332	19.9
60 under 70 percent.....	6,191	100.0	634	10.2	2,317	37.4	1,793	29.0	1,447	23.4
70 under 80 percent.....	2,314	100.0	871	37.6	431	18.6	219	9.5	793	34.3
80 percent or more.....	6,933	100.0	4,139	59.7	1,360	19.6	1,025	14.8	409	5.9

Effective Tax Rate	Size of expended income									
	Total		Under \$50,000		\$50,000 under \$100,000		\$100,000 under \$200,000		\$200,000 or more	
	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
<b>All returns</b> .....	<b>99,438,708</b>	<b>100.0</b>	<b>92,513,608</b>	<b>93.0</b>	<b>5,752,243</b>	<b>5.8</b>	<b>862,815</b>	<b>0.9</b>	<b>310,042</b>	<b>0.3</b>
Returns without total income tax.....	16,509,809	100.0	16,482,452	99.8	24,614	0.2	2,218	( )	325	( )
Returns with total income tax.....	82,928,899	100.0	76,031,156	91.7	5,727,429	6.9	860,597	1.0	309,717	0.4
Effective tax rate:										
Under 5 percent.....	15,852,525	100.0	15,753,344	99.4	92,214	0.6	6,152	( )	815	( )
5 under 10 percent.....	28,550,758	100.0	28,123,774	98.5	393,972	1.4	30,222	0.1	2,790	( )
10 under 15 percent.....	25,603,035	100.0	24,229,810	94.6	1,245,603	4.9	108,384	0.4	19,238	0.1
15 under 20 percent.....	9,825,287	100.0	7,232,867	73.6	2,349,295	23.9	154,496	1.6	88,629	0.9
20 under 25 percent.....	2,219,118	100.0	630,108	28.4	1,330,254	59.9	222,475	10.0	36,281	1.6
25 under 30 percent.....	543,021	100.0	36,399	6.7	263,820	48.6	205,630	37.9	37,172	6.8
30 under 35 percent.....	217,398	100.0	12,541	5.8	45,331	20.9	109,750	50.5	49,774	22.9
35 under 40 percent.....	76,295	100.0	677	0.9	2,601	3.4	20,860	27.3	52,157	68.4
40 under 45 percent.....	28,572	100.0	6,451	22.6	1,522	5.3	1,314	4.6	19,285	67.5
45 under 50 percent.....	7,570	100.0	4,018	53.1	—	—	542	7.2	3,010	39.8
50 under 60 percent.....	2,846	100.0	1	( )	2,089	73.4	518	18.2	238	8.4
60 under 70 percent.....	581	100.0	40	6.9	227	39.1	—	—	314	54.0
70 under 80 percent.....	4	100.0	—	—	—	—	1	25.0	3	75.0
80 percent or more.....	1,891	100.0	1,126	59.5	501	26.5	253	13.4	11	0.6

( ) Less than 0.05 percent.

NOTE: Detail may not add to total because of rounding.

**Table 12 — Returns With and Without Modified Total Income Tax: Number of Returns and Percents Classified by Effective Tax Rate and by Size of Income Under Alternative Concepts**

(All figures are estimates based on samples)

Effective Tax Rate	Size of adjusted gross income									
	Total		Under \$50,000		\$50,000 under \$100,000		\$100,000 under \$200,000		\$200,000 or more	
	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>All returns .....</b>	<b>99,438,708</b>	<b>100.0</b>	<b>92,726,609</b>	<b>93.3</b>	<b>5,707,146</b>	<b>5.7</b>	<b>761,193</b>	<b>0.8</b>	<b>243,760</b>	<b>0.2</b>
Returns without modified total income tax .....	16,474,357	100.0	16,456,144	99.9	16,116	0.1	1,626	( )	471	( )
Returns with modified total income tax .....	82,964,351	100.0	76,270,465	91.9	5,691,030	6.9	759,567	0.9	243,289	0.3
Effective tax rate:										
Under 5 percent .....	15,650,880	100.0	15,581,935	99.6	63,307	0.4	4,446	( )	1,192	( )
5 under 10 percent .....	28,444,974	100.0	28,140,987	98.9	287,367	1.0	14,936	0.1	1,684	( )
10 under 15 percent .....	25,708,261	100.0	24,492,517	95.3	1,172,810	4.6	38,146	0.1	4,788	( )
15 under 20 percent .....	9,739,624	100.0	7,282,986	74.8	2,346,735	24.1	94,291	1.0	15,612	0.2
20 under 25 percent .....	2,266,279	100.0	669,505	29.5	1,391,186	61.4	185,490	8.2	20,098	0.9
25 under 30 percent .....	642,740	100.0	54,177	8.4	333,868	51.9	226,026	35.2	28,849	4.5
30 under 35 percent .....	289,630	100.0	19,412	6.7	71,040	24.5	147,753	51.0	51,425	17.8
35 under 40 percent .....	120,694	100.0	1,097	0.9	12,780	10.6	37,076	30.7	69,741	57.8
40 under 45 percent .....	47,657	100.0	3,558	7.5	3,428	7.2	4,951	10.4	35,720	75.0
45 under 50 percent .....	26,443	100.0	14,152	53.5	1,799	6.8	1,307	4.9	9,185	34.7
50 under 60 percent .....	11,726	100.0	4,494	38.3	2,782	23.7	2,108	18.0	2,342	20.0
60 under 70 percent .....	6,194	100.0	635	10.3	2,317	37.4	1,793	28.9	1,449	23.4
70 under 80 percent .....	2,316	100.0	871	37.6	431	18.6	219	9.5	795	34.3
80 percent or more .....	6,933	100.0	4,139	59.7	1,360	19.6	1,025	14.8	409	5.9

Effective Tax Rate	Size of expanded income									
	Total		Under \$50,000		\$50,000 under \$100,000		\$100,000 under \$200,000		\$200,000 or more	
	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total	Number of returns	Percent of total
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
<b>All returns .....</b>	<b>99,438,708</b>	<b>100.0</b>	<b>92,513,608</b>	<b>93.0</b>	<b>5,752,243</b>	<b>5.8</b>	<b>862,815</b>	<b>0.9</b>	<b>310,042</b>	<b>0.3</b>
Returns without modified total income tax .....	16,474,357	100.0	16,454,916	99.9	16,960	0.1	2,210	( )	271	( )
Returns with modified total income tax .....	82,964,351	100.0	76,058,692	91.7	5,735,283	6.9	860,605	1.0	309,771	0.4
Effective tax rate:										
Under 5 percent .....	15,823,297	100.0	15,729,785	99.4	86,611	0.5	6,152	( )	749	( )
5 under 10 percent .....	28,560,787	100.0	28,146,186	98.5	386,120	1.4	25,721	0.1	2,760	( )
10 under 15 percent .....	25,626,125	100.0	24,252,890	94.6	1,245,603	4.9	108,383	0.4	19,249	0.1
15 under 20 percent .....	9,836,457	100.0	7,238,470	73.6	2,354,898	23.9	154,496	1.6	88,593	0.9
20 under 25 percent .....	2,229,249	100.0	630,108	28.3	1,340,357	60.1	222,478	10.0	36,306	1.6
25 under 30 percent .....	548,637	100.0	36,399	6.6	269,423	49.1	205,630	37.5	37,185	6.8
30 under 35 percent .....	219,650	100.0	12,541	5.7	45,331	20.6	112,001	51.0	49,777	22.7
35 under 40 percent .....	78,578	100.0	677	0.9	2,601	3.3	23,114	29.4	52,186	66.4
40 under 45 percent .....	28,632	100.0	6,451	22.5	1,522	5.3	1,315	4.6	19,344	67.6
45 under 50 percent .....	7,615	100.0	4,018	52.8	—	—	542	7.1	3,055	40.1
50 under 60 percent .....	2,847	100.0	1	( )	2,089	73.4	519	18.2	238	8.4
60 under 70 percent .....	582	100.0	40	6.9	227	39.0	—	—	315	54.1
70 under 80 percent .....	4	100.0	—	—	—	—	1	25.0	3	75.0
80 percent or more .....	1,891	100.0	1,126	59.5	501	26.5	253	13.4	11	0.6

( ) Less than 0.05 percent

NOTE: Detail may not add to total because of rounding

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# 1984 Instructions for preparing Form 1040

## and instructions for Schedules A, B, C, D, E, F, and SE (Tax Table—pages 36-41)

### From the Commissioner

Here is the information you need to prepare Form 1040 and related schedules. You may, however, be able to file one of our shorter forms, Form 1040A or Form 1040EZ. Check "Which Form To File" on page 3 of the instructions to see which form you should use this year.

There have been a number of changes to the forms this year because of recent tax legislation. Major changes are explained on page 2 under "Important Tax Law Changes." I urge you to read these carefully before you begin to prepare your return this year.

Many people find that rounding off cents to whole dollars makes calculations easier. Rounding is easy too. Just drop amounts under 50 cents and increase amounts that are 50 cents or more to the next whole dollar. See the instructions on page B.

Be sure to report all your income. In fairness to the vast majority of taxpayers who correctly report all their income, we make every effort to identify others who understate their income. If we must increase your tax liability after you file your return, it can be more costly for you than accurate reporting when you file because of interest and penalties you may be charged.

A number of Americans have seen fit to make voluntary contributions to reduce the public debt. In 1984, we received approximately 2,500 contributions totaling about \$40,000. If you wish to contribute, just enclose in your tax return envelope a separate check payable to: Bureau of the Public Debt. Subject to the limitations on charitable contributions, you may deduct this contribution on your 1985 tax return. But please be sure to keep your contribution separate from public debt separate from any amount you owe on your tax return. Make your check for taxes payable to "Internal Revenue Service."

After completing your return, check to make sure it is correct, sign it, and mail it early. Please be sure to keep a copy for your records. If you have suggestions for improving the forms or instructions, please write and let us know. Thank you for your cooperation.

*Ram 2 Egn.f*

Roscoe L. Egger, Jr.  
Commissioner of Internal Revenue

## Important Tax Law Changes

### Tax Rate Reduced

The rate of tax for all brackets has been reduced for 1984. However, no additional computation is needed because the reduction has already been built into the Tax Table and the Tax Rate Schedules.

### Social Security Benefits May Be Taxable

If you received social security benefits in 1984, part of these benefits may be taxable under certain conditions. Be sure to read the IRS Notice 703 that you should get from the Social Security Administration with Form SSA-1099 by January 31, 1985. See the instructions for line 21a that begin on page 10.

### Credit for the Elderly and Permanently and Totally Disabled

The rules for taking the credit for the elderly have changed and the disability income exclusion no longer applies. But, you may be able to take the credit for the elderly and the permanently and totally disabled if, by the end of 1984, you were under 65 or over, or you were under 65, you retired on permanent and total disability, and you received taxable disability income in 1984.

See Schedule R, Credit for the Elderly and the Permanently and Totally Disabled, for more details.

## Important Reminders

### Estimated Tax Payments—Retirees and Others With Income Not Subject to Income Tax Withholding

If you have income generally not subject to income tax withholding (such as interest, dividends, pensions, or capital gains), you may have to make estimated tax payments. If you do not pay enough estimated tax or do not have enough tax withheld, you may be charged a penalty. For more details, see Publication 505, Tax Withholding and Estimated Tax.

### Could You Pay Less Tax by Income Averaging?

If there has been a large increase in your income this year, you may be able to pay less tax by using the income

### Tax Shelter Registration Number

A person who sells (or otherwise transfers) to you an interest in a tax shelter after August 31, 1984, must maintain a list of investors and give you the tax shelter registration number assigned to the tax shelter. You must attach to your tax return Form 8271, Investor Reporting of Tax Shelter Registration Number, to report this number. Penalties are provided if you fail to report this number on your tax return.

### Deduction for Charitable Contributions

Generally, for 1984, if you do not itemize your deductions, you can deduct 25% of your qualified charitable contributions, but not more than \$75 (\$37.50 if married filing separately). See the instructions for line 34b on page 14 for more details.

### Deduction for Medical and Dental Expenses

Some of the rules for deducting medicines and drugs have changed. Also, certain lodging expenses for medical care may be deducted. See the instructions for medical and dental expenses on page 19 for more details.

### Credit for Owners of Diesel-Fueled Vehicles

You may be able to take a special credit for 1984 if, on January 1, 1985, you

### Highlights of 1985 Tax Changes

There are a number of tax law changes that may affect your tax return for 1985. Some of the changes for 1985 include new rules for:

- alimony and separate maintenance payments,
- head of household filing status,
- earned income credit,
- exemption for a dependent child of divorced or separated parents, and
- estimated taxes.

For more details on changes for 1985, get Publication 553, Highlights of 1984 Tax Changes.

### Recordkeeping for Certain Trade or Business Expenses

Beginning in 1985, in general, you must keep adequate and contemporaneous records to prove the accuracy of:

- any travel, entertainment, and gift expenses you deduct, and
- the business use of your auto and certain other property used in your trade or business or held for the production of income.

For more details on the new recordkeeping rules, get Publication 463, Travel, Entertainment, and Gift Expenses and Publication 583, Information for Business Taxpayers.

### New Telephone Service for Tax Return Information

If it has been at least 10 weeks since you mailed your 1984 tax return, you may be able to call a special telephone number for your area to find out the status of your income tax refund. For details on how to use this service, see How To Use Tele-Tax Information (the page numbers are in the index).

### Employment Taxes for Household Employers

If you have a household employee, both you and the employee may have to pay a share of the social security tax on the employee's wages. You may also have to pay Federal unemployment tax, which is for your employee's unemployment insurance. For more details, get Publication 503, Child and Dependent Care Credit, and Employment Taxes for Household Employers.



**If your spouse died during 1984, consider yourself married to that spouse for the whole year, unless you remarried before the end of 1984.**

c. You may have to include in one-half of any social security (including any tier 1 railroad benefits) you received in 1995 and the permanently and totally disabled.

**Note:** If this space provided you must write your married adopted child must be your

dependent.  
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**Read**

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### Death of Dependent

received a Support place to live, care, recreation, support, and. However,

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of these items.  
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governments after October 9, 1969. Do not report interest on other State and local bonds and securities. Also report as interest any gain on the disposition of certain market discount bonds issued to you after January 1, 1984, to the extent of the accrued market discount.

- U.S. Treasury bills, notes, and bonds
- U.S. Savings Bonds. The interest is the yield on the bond. The interest must be reported using method a or b below.
- a. Report the total interest when you cash the bonds, or when they reach final maturity and no longer earn interest. OR
- b. Each year report on your return the maturity or the yield on the bonds, value if you change to method b, report the entire increase in all your bonds from the date they were issued. Each year after, report the increase. Once you have used method b, you must continue to do so for all your U.S. Savings Bonds.

**Note:** If you receive bond interest, which includes amounts reported before 1984, see Publication 550.

• Original Issue Discount (OID). This is the bond's original issue price of a bond (or other obligation) less the price of a redemption price at maturity. If the bond was issued at a discount after May 27, 1969, or for certain noncorporate bonds after July 1, 1982, include in your interest income the part of the bond's stated interest you held. Also include a stated interest shown on Form 1095-01D.

If you bought bonds at original issue and held them for all of 1984 or the part of 1984 that they were outstanding, include in interest income the total OID from Form 1095-01D. If you bought bonds after 1984, but you did not hold them for all of 1984, figure your taxable OID as follows:

- a. Bonds issued before July 2, 1982—Divide the total OID by 12 and multiply the result by the number of complete and partial months (for example, 6½ months) you held the bonds in 1984.
- b. Bonds issued after July 2, 1982—Divide the total OID by 365, multiply the result by the number of days you held the bonds in 1984, or follow the more detailed rules described in Publication 1212, List of Original Issue Discount Obligations.

If you had OID for 1984, but did not receive it, you must report the price paid for the bonds plus accumulated OID. Get Publication 1212. It provides total OID on the bonds listed and gives computational information.

## Line 9a

### Dividends

Dividends are distributions of money, stock, or other property that corporations pay to stockholders. They also include dividends you receive through a partnership, S corporation, or an estate or trust. Payers of dividends are usually banks, insurance companies, or other agents. Generally, the dividends you report on Form 1099-DIV for these dividends are the same as the dividends you receive. If you received dividends as a nominee for someone else, see Schedule B instructions on page 22.

sick pay or a disability payment from anyone other than your employer, and it is not included in the wages shown on Form W-2, include it on line 7. Attach a statement showing the basis and address of the payer and amount of sick pay or disability income. (See Form W-4S for information on withholding of Federal income tax from your sick pay.)

- Fair market value of meals and living quarters if given by your employer as a gift. If the value is not stated on Form W-2, you must determine it for your tax. The value of meals given you at work if they were provided for your employer's convenience. Also do not report the value of living quarters you had to accept on your condition of employment.
- Strike and lockout benefits paid by a union from union dues. Include cash and the fair market value of goods received. Don't report benefits that were gifts.
- Any amount your employer paid for your moving expenses (including the value of services furnished in kind), whether or not you are on Form W-2.

**Note:** You must report on line 7 all wages, salaries, even if the income was signed over to a trust (including an IRA), another person, a corporation, or tax-exempt organization. For more details on reporting income received in the form of goods, property, or services, see Publication 525, Taxable and Nontaxable Income.

## Line 8

### Interest Income

Enter your TOTAL taxable interest income. If the total interest is more than \$400, first fill in Schedule B. (The instructions for Schedule B begin on page 22.)

Report any interest you received or that was credited to your account so you could use it for your taxes. It must be entered in your passbook. General rule: If you send you a Form 1099-INT for this interest, report it. If you received interest as a nominee for someone else, see Schedule B instructions on page 22.

**Caution:** Be sure to give each payer of interest income your correct social security number. Otherwise, the payer may withhold interest rates. You may also be subject to penalties.

For more information, get Publication 550, Investment Income and Expenses.

### Examples of Interest Income You Must Report

- Report interest from:
  - accounts (including certificates of deposit, money market accounts, banks, credit unions, and savings and loan associations)
  - Building and loan accounts
  - Notes, loans, and mortgages. Special rules apply to loans with below market interest rates. See Publication 525.
  - Tax refunds (report only the interest on them as interest income)
  - Bonds and debentures. Also include bonds issued by State and local

Earned income from sources outside the United States (Form 2555).

- Director's fees
- Fees received for jury duty and precinct work
- Fees received as an executor or administrator of an estate
- Embroidered or other illegal income

**U.S. Citizens Living Abroad**  
Generally, foreign source income must be reported. Get Publication 54, Tax Guide for U.S. Citizens and Resident Aliens Abroad, for more details.

**Rounding Off to Whole Dollars**  
You may round off cents to the nearest whole dollar on your return and schedules. But, you can drop amounts from 50 cents to the next dollar. For example, \$1.39 becomes \$1, and \$2.69 becomes \$3.

### Community Property States

Community property states are Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, and Washington.

You and your spouse live in a community property state. You must report on line 8 income and what is separate income. However, different rules could apply if you, and your spouse lived apart all year.

- no part of the community income and you are transferred to your spouse
- Please get Publication 555, Community Property and the Federal Income Tax, for more details.

## Line 7

### Wages, Salaries, Tips, Etc.

Show the total of all wages, salaries, fees, commissions, tips, bonuses, supplemental unemployment benefits, and other amounts you were paid before taxes, insurance, etc., that you received. Also include any allocated tips. Get Publication 531, Reporting Income From Tips.

- The amount that should be shown in Box 10 on Form W-2. Report all wages, salaries, and tips you received, even if you do not have a Form W-2.
- Tips received that you did not report to your employer. (Show any social security tax withheld on page 15)—see the instructions on page 15.

**Note:** An employee who fails to report the full amount of his or her tip allocation as gross income must be able to prove the lesser amount reported with adequate records.

- Certain disability pensions if you are under age 65
- Note: Except for certain disability income, report on line 7 all income from sources other than line 16 or line 17 for Form 1040.
- Payments by insurance companies, etc., not included on Form W-2. If you receive

## Page 8

### Examples of Income You Must Report

The following kinds of income should be reported on Form 1040, or related forms and schedules listed below. Some of the items are taxable, some are not.

- Wages, including salaries, bonuses, commissions, fees, and tips
- Dividends (Schedule B)
- Interest (Schedule B)
- bank deposits, bonds, notes, U.S. Savings Bonds,

mortgages on which you receive payments, tax refunds:

- certain arbitrage bonds issued by State and local governments
- mutual savings banks, credit unions, etc.
- in general, most Federal social security benefits are not taxable. However, beginning in 1984, in certain instances, Social Security benefits may be taxable. See line 21 instructions on page 10.

### Original Issue Discount (Schedule B)

Unemployment compensation (insurance) (see page 10)

Distributions from an Individual Retirement Arrangement (IRA), including SEPs and DECs

Amounts received in place of wages, from accident and health plans (including sick pay and disability pensions) if your employer paid for the policy

Bartering income (fair market value of services received in return for services you provided)

Business expense reimbursements you received that are more than you spent for these expenses

Alimony, separate maintenance, or support payments received from and deductible by your spouse or former spouse

Refunds of state and local taxes if you deducted the taxes in an earlier year and life insurance proceeds from a policy you owned that were more than the premium you paid

Profits from businesses and professions (Schedule C)

Your share of profits from partnerships and S corporations (Schedule E)

Profits from farming (Schedule F)

Pensions, annuities, and endowments

Tier 2 and supplemental annuities under the Railroad Retirement Act

Lump-sum distributions (Form 4972 or Form 5544). (See page 10)

Gains from the sale or exchange (including barter) of real estate, securities, coins, gold, silver, gems, or other property (Schedule D or Form 4797)

Gains from the sale of your personal residence (Schedule D and Form 2119)

Rents and royalties (Schedule E)

Your share of estate or trust income (including distributions from Form 1041 or Form 990)

Prizes and awards (contests,affles, lottery, and gambling winnings).

## Page 7

- Was related to you (or your spouse if you are a joint return) in one of the following ways:
  - Child
  - Stepchild
  - Stepdaughter
  - Stepson
  - Stepmother
  - Stepfather
  - Grandparent
  - Grandchild
  - Brother-in-law
  - Sister-in-law
  - Nephew
  - Niece

**Note:** Any relationships that have been established by marriage are not ended by death or divorce.

b. Was any other person who lived in your household for the whole year. A person is not a member of your household if at any time during your tax year the relationship between you and that person violates local law.

**The word child includes:**

- Your son, daughter, stepson, or stepdaughter, or adopted son or daughter
- A child who lived in your home as a member of your family if placed with you by an authorized placement agency for legal adoption
- A foster child (any child who lived in your home as a member of your family for the whole year)

### Line 8e

Add the numbers you entered in the boxes on lines 8a, 8b, 8c, and d. Enter the total in the box on line 8e.

## Income

### Examples of Income You Do Not Report

(Do not include these amounts when you decide if you must file a return.)

- We'll care benefits
- Disability retirement payments (and other benefits) paid by the Veterans' Administration
- Worker's compensation benefits, insurance damages, etc., for injury or sickness
- Child support
- Gifts, money, or other property you inherited or that was willed to you
- Dividends on veterans' life insurance
- Life insurance proceeds received because of a person's death.
- Interest on certain State and municipal bonds.

Amounts you received from insurance because you lost the use of your home.

Amounts you received from insurance that were more than the cost of your normal expenses while living in your home. (You must report as income reimbursements for normal living expenses.)

Amounts an employer contributed to your pension or profit-sharing plan if you are an employee or the spouse or dependent of an employee, under a qualified group legal services plan.

Cancellation of certain student loans, on or after January 1, 1983, where the student, under the terms of the loan, performs certain services for the lender.

Broad-based of employers.

**3. Married Dependent**

The dependent did not file a joint return. However, if neither the dependent nor the dependent's spouse is required to file, but they file a joint return to get a refund of tax withheld, you may claim him or her if the other four tests are met.

**4. Citizenship or Residence**

The dependent must have been a citizen or resident of the United States, a resident of Canada or Mexico, or an alien child adopted by a U.S. citizen with a U.S.

**5. Relationship**

The dependent must test a or b below.

Do not include in support items such as income and social security taxes, premiums for life insurance, or funeral expenses.

**Capital items**—You must include capital items such as a car or furniture in figuring support, but only if they are actually given to, or bought by, the dependent for his or her use. Do not include the cost of a capital item for the household or for use by persons other than the dependent.

If you care for a foster child, see Publication 501, Exceptions, for special rules that apply.

**Children of Divorced or Separated Parents.** If a child's parents together paid more than half the cost of the child's support, the parent who has custody for most of the year can generally take the exemption for that child. However, the parent who does not have custody (or who has the child for a shorter time) may take the exemption if a court order, agreement, or decree provides for it.

- a. That parent gave at least \$600 toward the child's support in 1984, and the child's support was more than half that of the other parent.
- b. That parent gave \$1,200 or more for the child's support in 1984, and the parent who had custody cannot prove that he or she gave more than the other parent.

**Note:** In figuring support, a parent who has remarried and has custody may count the support provided by the new spouse. Tax tip: Beginning after 1984, new rules for divorced or separated parents. See Publication 504 for details.

**Dependent Supported by Two or More Taxpayers.** Sometimes two or more taxpayers together pay more than half of another person's support, but no one alone can claim the exemption. In this case, the taxpayers may claim the person as a dependent only if the tests for income, married dependent, citizenship or residence, and relationship, discussed on page 6 and this page are met.

In addition, the taxpayer who claims the dependent must

have paid more than 10% of the dependent's support.

attach to his or her tax return a signed Form 2120, Multiple Support Declaration, from every other person who paid more than 10% of the support. This form states that the person who signs it will not claim the dependent for 1984, for the person he or she is supporting.

**3. Married Dependent**

The dependent did not file a joint return. However, if neither the dependent nor the dependent's spouse is required to file, but they file a joint return to get a refund of tax withheld, you may claim him or her if the other four tests are met.

**4. Citizenship or Residence**

The dependent must have been a citizen or resident of the United States, a resident of Canada or Mexico, or an alien child adopted by a U.S. citizen with a U.S.

**5. Relationship**

The dependent must test a or b below.





**Foreign Housing Deduction.**—If you have income earned abroad and you claim a deduction for foreign housing expenses on Form 2555, you must also enter on line 2555 the amount of the deduction in the space to the left of the total.

**Forfeiture/Refundation.**—If you can claim a deduction for amortization of the costs of a foreign housing deduction and you do not have a refund or a forfeiture of the deduction, you must enter on line 2555 the amount of the deduction in the space to the left of the total.

**Repayment of Subsidy Under the Trade Act of 1974.**—If you repaid supplemental unemployment benefits (sub-pay) that you previously reported in income because you were laid off in 1974, you must enter on line 2555 the amount of the repayment in the space to the left of the total. Or, you may be able to claim a credit against your tax instead. See Publication 525, Taxable and Nontaxable Income, for more details.

**Line 31**

**Total Adjustments**

Add lines 24 through 30. Include any of the adjustments from the left of the total. Enter the total on this line.

**Line 32**

**Adjusted Gross Income**

Subtract line 31 from line 23. If line 32 is less than \$10,000, you may be eligible to claim the Earned Income Credit. Please see the instructions for line 59 on page 16.

If line 32 is less than zero, you may have a net operating loss that you can carry to another year. If you carry the loss back to earlier years, see Form 1045, Net Operating Losses and the At-Risk Limits.

**IRS Will Figure Your Tax and Some of Your Credits**

If you want us to, we will figure your tax for you. If you paid too much, we will send you a refund. If you did not pay enough, we will bill you for the balance. You will not be charged interest or the penalty for late payment if the bill for tax due is paid within 90 days of the date by which you were required to pay. We will figure your tax for you if you meet all of the conditions described below:

- a. All of your income for 1984 was from one or more of these sources:
  - 1. Salaries, wages, and tips
  - 2. Interest
  - 3. Dividends
  - 4. Pensions or annuities
- b. You do not itemize deductions
- c. You do not file Schedule G, Income Averaging
- d. You do not file Form 2555, Foreign Earned Income
- e. Your adjusted gross income (line 32) is not more than \$50,000

## Line 27

**Payments to a Keogh (H.R. 10) Retirement Plan**

**Caution:** You must be self-employed to claim this deduction. Sole proprietors and partners enter the allowable deduction for contributions to your Keogh (H.R. 10) plan and your SEP on line 27.

There are two types of Keogh retirement plans:

- a. **Defined contribution plan.**—This plan provides an individual account for each person in the plan. In general, if payments to the plan are geared to the employer's profits, the plan is a profit-sharing plan. If payments are not based on the employer's profits, the plan is a defined benefit plan.
- b. **Defined benefit plan.**—The deduction for this type of plan is determined by the investment needed to fund a specific benefit at retirement age. Write "DB" on the line to the left of the amount if you have a defined benefit plan.

For more details, get Publication 560, Self-Employed Retirement Plans.

**Line 28**

**Penalty on Early Withdrawal of Savings**

The Form 1099-INT given to you by your bank or other financial institution should show the amount of any penalty you were charged because you withdrew funds from your time savings deposit before its maturity. Enter this amount on line 28 (Be sure to include the interest income on Form 1040, line 6.)

**Line 29**

**Alimony Paid**

You can deduct periodic payments of alimony or separate maintenance made under a court decree. You can also deduct payments made under a written separation agreement entered into after August 16, 1984, or a decree for support entered into after August 16, 1984, that provides for the payment of a sum of cash or property settlement, voluntary payments not made under a court order or a written separation agreement, or amounts specified as child support. For details, see Total Tax Information (page no. 219) in the instructions for line 29.

**Line 30**

**Deduction for a Married Couple When Both Work**

You can claim a deduction if:

- a. both you and your spouse have qualified earned income, and
- b. you do not exclude income earned abroad or in U.S. possessions, or claim the foreign housing deduction.

Complete Schedule W (Form 1040) to figure the amount of your deduction.

**Other Adjustments**

If you can claim any of the following adjustments, include it in the total on line 31. Be sure to identify it to the left of the total and show the amount.

## IRA Worksheet (keep for your records)

**Two IRAs.**—Complete lines 1 through 4 if you worked and had an IRA (if you are married and both spouses work and both have IRAs, figure each spouse's deduction separately).

1a. Enter the amount paid to your IRA on line 2555, see Form 2555, if you are married and both spouses work and both have IRAs, figure each spouse's deduction separately.

1b. Amount paid to your IRA in 1984 that you are deducting for 1984.

1c. Amount paid to your IRA in 1985, that you are deducting for 1984.

1d. Enter the amount paid to your IRA in 1986, that you are deducting for 1984.

1e. Enter the amount paid to your IRA in 1987, that you are deducting for 1984.

1f. Enter the amount paid to your IRA in 1988, that you are deducting for 1984.

1g. Enter the amount paid to your IRA in 1989, that you are deducting for 1984.

1h. Enter the amount paid to your IRA in 1990, that you are deducting for 1984.

1i. Enter the amount paid to your IRA in 1991, that you are deducting for 1984.

1j. Enter the amount paid to your IRA in 1992, that you are deducting for 1984.

1k. Enter the amount paid to your IRA in 1993, that you are deducting for 1984.

1l. Enter the amount paid to your IRA in 1994, that you are deducting for 1984.

1m. Enter the amount paid to your IRA in 1995, that you are deducting for 1984.

1n. Enter the amount paid to your IRA in 1996, that you are deducting for 1984.

1o. Enter the amount paid to your IRA in 1997, that you are deducting for 1984.

1p. Enter the amount paid to your IRA in 1998, that you are deducting for 1984.

1q. Enter the amount paid to your IRA in 1999, that you are deducting for 1984.

1r. Enter the amount paid to your IRA in 2000, that you are deducting for 1984.

1s. Enter the amount paid to your IRA in 2001, that you are deducting for 1984.

1t. Enter the amount paid to your IRA in 2002, that you are deducting for 1984.

1u. Enter the amount paid to your IRA in 2003, that you are deducting for 1984.

1v. Enter the amount paid to your IRA in 2004, that you are deducting for 1984.

1w. Enter the amount paid to your IRA in 2005, that you are deducting for 1984.

1x. Enter the amount paid to your IRA in 2006, that you are deducting for 1984.

1y. Enter the amount paid to your IRA in 2007, that you are deducting for 1984.

1z. Enter the amount paid to your IRA in 2008, that you are deducting for 1984.

1aa. Enter the amount paid to your IRA in 2009, that you are deducting for 1984.

1ab. Enter the amount paid to your IRA in 2010, that you are deducting for 1984.

1ac. Enter the amount paid to your IRA in 2011, that you are deducting for 1984.

1ad. Enter the amount paid to your IRA in 2012, that you are deducting for 1984.

1ae. Enter the amount paid to your IRA in 2013, that you are deducting for 1984.

1af. Enter the amount paid to your IRA in 2014, that you are deducting for 1984.

1ag. Enter the amount paid to your IRA in 2015, that you are deducting for 1984.

1ah. Enter the amount paid to your IRA in 2016, that you are deducting for 1984.

1ai. Enter the amount paid to your IRA in 2017, that you are deducting for 1984.

1aj. Enter the amount paid to your IRA in 2018, that you are deducting for 1984.

1ak. Enter the amount paid to your IRA in 2019, that you are deducting for 1984.

itemize deductions on Schedule A. Outside of the above, you may deduct the following expenses on line 2555 using Form 2106. For details, see Tax-Exempt Income (page no. 214) in the index or get Publication 463, Travel, Entertainment, and Gift Expenses.

## Lines 26a and 26b

**Payments to an Individual Retirement Arrangement (IRA)**

You can deduct on line 26a payments made to your IRA (including those made under a Simplified Employee Pension (SEP) plan or a plan that accepts deductible employee contributions (DECs)) Schedule C or Schedule E, SEP, or SEP-IRA. Write "SEP" on the line to the left of the total.

You should receive a statement showing payments made to your IRA for 1984 from the trustee or issuer of the plan. It will also provide IRS with this information. Use this amount when you figure your IRA deduction, BUT please note the following:

a. If you made payments to your IRA in 1984 that you deducted on your 1983 Form 1040, do not include those payments on line 26a.

b. If you made payments to your IRA in 1985 (or April 15, 1985) that you want to deduct on your 1984 tax return, include these payments when you figure your IRA deduction for 1984.

c. If your IRA deduction on line 26a is less than your IRA payments and you do not withdraw this excess payment before your return is due, you must file Form 5329 and pay the tax due on the excess payment.

d. If you are married and you and your spouse work and you both have IRAs, figure your IRA deduction on line 26a by combining the two deductions after the total of the two deductions for 1984 to deduct these payments.

e. If you are divorced and a nonworking spouse's IRA was set up for your benefit before the divorce, special rules may apply. See Publication 590, Individual Retirement Arrangements (IRA's), for details.

f. Do not include rollover payments in your IRA deduction. See line 26b for more details on rollover payments.

Use the worksheet on page 12 to figure your IRA deduction. However, if any of the following apply, use the worksheet in Publication 590 instead of the one on page 12 to figure your deduction:

1. Your employer made payments to your IRA under a SEP plan. Under a SEP plan, the employer's contributions are based on the employee's salary.

2. Your employer's payments to your IRA that is included in your income, 15% of your wages or other earned income, or \$30,000.

3. You made deductible employee contributions (DECs) to a qualified employer plan.

**Caution:** Do not report any income from gambling on line 22. If you have any income from self-employment, you must use Schedule C or Schedule F. Amounts your employer paid you for business expenses that are more than you spent for the actual expenses must be added to the wages shown on line 7 unless they were already included in your Form W-2.

Examples of income to be reported on line 22 are:

a. Prizes, awards, and gambling winnings

b. Proceeds from lotteries, raffles, etc., are

c. Proceeds from the sale of property that you must report the full

d. Proceeds from the sale of property that you must report the full

e. Proceeds from the sale of property that you must report the full

f. Proceeds from the sale of property that you must report the full

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through 28 as they apply to you. You will need to complete these lines of Form 1040 to be able to figure the taxable part, if any, of your benefits.

**Caution:** If you take the foreign earned income exclusion or foreign housing exclusion on Form 2555, you claim an exclusion on line 2555, you must also enter on line 2555 the amount of the exclusion in the space to the left of the total.

**U.S. possessions on Form 4563.** If you exclude income from sources within Puerto Rico, do not use the worksheet below to figure the taxable part, if any, of your income. Use the worksheet in Publication 915.

**Railroad Retirement Benefits (Tier 1 Social Security Benefits)**

Check box A, B, or C below whichever applies to you. Check one box only.

a. Single—enter \$25,000 on line 8 below

b. Married filing a joint return—enter \$32,000 on line 8 below

c. With your spouse at any time during the year—enter \$42,000 on line 8 below

d. Married not filing a joint return and did not live with your spouse at any time during the year—enter \$25,000 on line 8 below

1. Enter the total amount from Box a, b, c, or d on line 8 below

2. Enter the total amount from Box a, b, c, or d on line 8 below

3. Enter the total amount from Box a, b, c, or d on line 8 below

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27. Enter the total amount from Box a, b, c, or d on line 8 below

28. Enter the total amount from Box a, b, c, or d on line 8 below

29. Enter the total amount from Box a, b, c, or d on line 8 below

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**Form 1040X.** Amended U.S. Individual Income Tax Return. See the instructions for Form 1040, 1040A, or 1040EZ. You may file, for any reason, if your federal return is changed for any reason. If you expect your state income tax liability. This would include changes made as a result of an examination of your return by the IRS. Contact your state tax agency for more information.

**Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE).** Free help is available in most communities for non-English speaking individuals in preparing Form 1040A, and for the basic Form 1040. Call the toll-free telephone number for your area for the location of the volunteer assistance site near you.

**Death of Taxpayer.** The taxpayer died before filing a return for 1984. The executor, administrator, or representative must file and sign a return for the person who died if the deceased was required to file a return. A personal representative can be an executor, administrator, or anyone who is in charge of the estate.

**Termination of a Return.** The taxpayer is who files the return should be "deceased" after the deceased's name and show the date of death in the name and address space. Also write "DECEASED" across the top of the tax return.

**Refund.** A taxpayer did not have to file a return but has withheld a return must be filed to get a refund. If your spouse died in 1984 and you did not return in 1984, you can file a joint return. You can also file a joint return if your spouse died in 1985 before filing a 1984 return. A 1984 income before death and your spouse's 1984 income before death and your surviving spouse's 1984 income before death. If someone else is the personal representative, he or she must also sign.

**Surviving Spouse.** If you are claiming a refund as a surviving spouse, you must also sign the return. If you are claiming a refund as a surviving spouse, you must also sign the return. If you are claiming a refund as a surviving spouse, you must also sign the return.

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## Section 5

### Instructions for Schedules for Form 1040

#### Instructions for Schedule A

#### Itemized Deductions

**Changes You Should Note**  
The following changes to medical and dental expenses apply to tax years beginning after 1983:

- **Medicines and Drugs.** You may deduct only medicine and drug costs that are for prescribed drugs or insulin. Prescription drugs and insulin are subject to the 5% limitation. The separate 1% limitation on medicines and drugs has been eliminated.
- **Lodging Expenses.** You may deduct up to \$500 of lodging expenses for you, your spouse, and while away from home to receive certain medical care. See Publication 502, Medical and Dental Expenses, for details.

**Purpose of Schedule**  
Some taxpayers must itemize their deductions and some should itemize. If you are unsure, see **Should I Itemize?** in the instructions. **Choose To Itemize** on page 13.

**Medical and Dental Expenses.** If you itemize, you can deduct part of your medical and dental expenses, and amounts you paid for certain taxes, interest, contributions, casualty and theft losses, and other miscellaneous expenses. These are explained below.

**Lines 1 through 5**  
Before you can figure your total deduction for medical and dental expenses, you must complete Form 1040 through line 33. Lines 1 through 5 show the total of your medical and dental expenses that is more than 5% of your adjusted gross income on Form 1040, line 33.

**Lines 1 through 5 of Schedule A explain how to figure your deduction for medical and dental expenses. Include amounts you paid for:**

- Yourself.
- Your spouse.
- All dependents you list on your return.
- Any person that you could have listed as a dependent on your return if that person had not received \$1,000 or more of gross income or had not filed a joint return.

**Example.**—You gave more than half of your support to your dependent child who received \$1,000 of wages during 1984. If part of your support was the payment of her medical bills, you may include that part in your medical expenses.

You should include all amounts you paid during 1984, but do not include amounts

repaid to you, or paid to anyone else, by your employer, or accident insurance, or your employer.

**Note.** On line 2c, list the medical expense and the amount of the expense. Enter one total in the total amount column on line 2c.

**Example of Medical and Dental Payments You MAY Deduct**

- To the extent you were not reimbursed, you may deduct what you paid for:

- Medicines and drugs that required a prescription, or insulin.
- Medical doctors, dentists, eye doctors, chiropractors, osteopaths, podiatrists, physical therapists, occupational therapists, and psychologists (medical care only).
- Medical examinations, x-ray and laboratory services, insulin treatment, and whirlpool baths your doctor ordered.
- Nursing help. If you pay someone to do both nursing and housework, you may deduct only the cost of the nursing help.
- Hospital care (including nursing fees and lodging) if you are confined to a hospital and medical treatment at a center for drug edicts or alcoholics.
- Medical aids such as hearing aids (and batteries), false teeth, eyeglasses, contact lenses, braces, crutches, wheelchairs, guide dogs, and the cost of maintaining them.
- Lodging expenses (but not meals) paid while away from home to receive medical care that is related to a hospital. Do not include more than \$50 a night for each eligible person.

**Examples of Medical and Dental Payments You MAY NOT Deduct**  
You may not deduct the following:

- The basic cost of Medicare insurance (Medicare A).
- **Note:** If you are 65 or over and not entitled to Social Security benefits, you may deduct the cost of your voluntarily paid Medicare A coverage.
- Life insurance or income protection policies.
- The 1.3% hospital insurance benefits tax withheld from your pay as part of the social security tax or paid as part of social security self-employment tax.
- Nursing care for a healthy baby. (You may deduct nursing care for a handicapped child; see Form 2441, Credit for Child and Dependent Care Expenses.)
- Illegal operations or drugs.
- Medicines or drugs you bought without a prescription.
- Travel your doctor told you to take for rest or change.
- Funeral, burial, or cremation costs.
- Publication 502 has a discussion of expenses that may and may not be deductible.

**Page 19**

deducted. It also explains when you may deduct capital expenditures and special care for handicapped persons.

**Lines 6 through 10**  
**Taxes You Paid**

- State and local income taxes (line 6)
- State and local sales and local income taxes (line 7)
- Federal income taxes (line 8)
- Federal estate taxes (line 9)
- Federal gift taxes (line 10)

If you received a refund of (or credit for) prior-year taxes in 1984, see the instructions for Form 1040, line 10. Do not reduce your deduction by this amount.

**Real estate taxes (line 7)**  
Include taxes that you paid on property you own, or that you own jointly with your spouse or partner. For more information, see Publication 530, Tax on Real Estate.

**General estate taxes (line 9)**  
The Sales Tax Tables (see index) show how much you may deduct for your income and family size if you did not keep detailed records. You may add to the sales tax table amount the general sales tax you paid if you U.S. Citizens and Resident Aliens.

**Taxes You MAY NOT Deduct**  
Federal income tax, Federal estate tax, Federal gift tax, Federal excise tax on transportation, telephone, gasoline, etc.

**General estate and gift taxes (However, see Miscellaneous Deductions on page 20)**  
Federal estate tax, Federal gift tax, Federal excise tax on transportation, telephone, gasoline, etc.

**General estate and gift taxes (However, see Miscellaneous Deductions on page 20)**  
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Federal estate tax, Federal gift tax, Federal excise tax on transportation, telephone, gasoline, etc.

Using the table for Virginia, they find the deduction for the family size (4) with income between \$38,001 and \$40,000. This amount is \$336.

For each \$5,000 or part of \$5,000 in excess of \$40,000, the deduction is increased by the amount on the \$40,001-\$100,000 line for their family size. This amount is \$1,000. The total deduction is \$336 + \$1,000 = \$1,336.

**Personal property taxes and other taxes (line 9)**  
If you had any deductible tax not listed on Schedule A, lines 6 through 8 (such as a personal property or foreign income tax), list it on line 9. Enter the amount of the tax. Enter one total in the total amount column on line 9.

**Personal property tax**  
Personal property tax is based on the value alone. For example, if part of the value paid for the registration of your car was based on the car's value and part was based on its weight, you may deduct only the part based on value.

**Taxes You MAY NOT Deduct**  
Federal income tax, Federal estate tax, Federal gift tax, Federal excise tax on transportation, telephone, gasoline, etc.

**General estate and gift taxes (However, see Miscellaneous Deductions on page 20)**  
Federal estate tax, Federal gift tax, Federal excise tax on transportation, telephone, gasoline, etc.

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Federal estate tax, Federal gift tax, Federal excise tax on transportation, telephone, gasoline, etc.

**Publication 545, Interest Expense, for information on how to figure the amount of interest you may deduct on the loan.**

**Interest You MAY Deduct**  
Include the interest you paid on—

- Your home mortgage (lines 11a and 11b).
- Loans to finance your college interest, paid to financial institutions, to purchase a home mortgage interest paid to individuals on line 11b. Also list this person's name and address in the space provided.
- Bank and other general purpose credit cards. Deduct the finance charge paid as charges, interest, or fees for service charges, membership fees, etc. (line 12).
- Revolving charge accounts. Deduct any finance charge a retail store added if the charges are based on your monthly unpaid balance (line 12).

• Your personal note for money you borrowed from a bank, a credit union, or another person (line 13).

• Interest on life insurance if you paid the interest to cash and you report on the cash basis (line 13).

• Installation contracts on personal property, such as cars (line 13).

• Taxes you paid late. Show only the interest; do not include any amount that is considered a penalty. If the tax is deductible, show it under Taxes You Paid (lines 6 through 9 of this schedule).

• The nonbusiness interest expense on loans on line 13. (If your total investment interest on investment debts created after 1969 is more than \$10,000 (\$5,000 if married filing a separate return), you may deduct the excess on line 13. See Publication 550, Investment Income and Expenses.)

**Special rules apply to interest expense**  
Imputed on below-market loans. See Publication 545.

**Note.** On line 13 list the interest expense and the amount of expense. Enter one total in the total amount column on line 13.

**Interest You MAY NOT Deduct**  
Do not include the interest you paid for—

- Tax-exempt income. This includes interest on money you borrowed to buy or carry wholly tax-exempt securities. This also includes interest on money you borrowed to buy or carry tax-exempt securities or other investments, to the extent any other interest income received from the investment is tax-exempt.
- A loan on life insurance if the interest is added to the loan and you report on the cash basis.
- A loan to buy a single-premium life insurance policy.
- Any kind of business contract. (Use Schedules C, E, or F of Form 1040.)
- Deductible business interest expense. See Publication 545 for more details.

this subtotal, write "Nominee Distribution" or "Accrued Interest" as appropriate and show the interest amounts you paid. **Line 10** If you received interest on a bond, write "Tax-Exempt Interest" on the line below the subtotal and show the amount of this interest. Subtract these amounts from the subtotal and write the result on line 13.

If you are reporting Original Issue Discount (OID) on a bond, you must include the amount shown on Form 1099-DID, follow the above rules for nominee interest to see how to report the OID on Schedule B.

If you received interest income from an All-Savings Certificate (ASC) in 1984, you must include the amount shown on Form 1099-DIV, follow the above rules for nominee interest to see how to report the OID on Schedule B. However, identify this amount as "OID."

**Part II**  
**Dividend Income**  
To report dividend income you must read the instructions for Form 1040, line 8, on page 8.

The payer should send you a Form 1099-DIV showing dividends from all payers are over \$400, or you elect to include qualified public utility, fill in Part II. If the amount is over \$400, also fill in Part III of this schedule.

**Line 4**  
Report ALL of your dividend income on this line. Include cash and the value of stock, property, or merchandise you received as a dividend. If you owned shares in a mutual fund, Publication 564, Mutual Fund Distributions, may be helpful to show the amount of income. If the securities are held in a brokerage account, list the name of the brokerage firm as the payer. Be sure to include capital gain and nontaxable distributions on this line. They will be reported on line 7.

**Line 5**  
Nominees. List on line 4 all dividends you received, including dividends you received as a nominee, even if you later distributed some or all of this income to others. Several lines above line 5, put a subtotal of all dividends received from each payer. Show these distributions from the subtotal and write "Nominee Distribution" and "Accrued Interest" as appropriate. Subtract these amounts from the subtotal and write the result on line 5.

**Note:** If you received dividends as a nominee for the actual owner, give that person a Form 1099-DIV.

**Line 6**  
Add the amounts you listed on line 4 except as noted above in **Line 5**. Write the total on this line.

**Line 7**  
If you listed any capital gain distributions on line 4, add those amounts. Write the total on this line.

If line 25 is more than line 24, and you are required to itemize your deductions, write "TC" on Schedule A, line 26, and see the instructions for line 26. **Line 13** You MUST itemize Deductions.

**Instructions for Schedule B**  
**Schedule B**  
**Interest and Dividend Income**  
**Purpose of Schedule**  
Use Schedule B if you are filing Form 1040 and you:

- Had more than \$400 in interest.
- Had more than \$400 in dividends.
- Elect to exclude qualified reinvested dividends from a qualified public utility.
- Had a foreign account, or
- Were a grantor of, or transferor to, a foreign trust.

Part III of the schedule asks you to provide information about foreign accounts and trusts.

**Part I**  
**Interest Income**  
To see what interest income you must report, read the instructions for Form 1040, line 8, on page 8.

The payer should send you a Form 1099-INT showing interest you must report. If the amount is over \$400, fill in Part Land Part III of this schedule.

**Line 1**  
Report on line 1 the interest portion of any payments you received from an individual based on a take-back mortgage or other term of seller financing that resulted from the sale of your home or other property. Show the payer's name and the amount.

**Line 2**  
Report on line 2 ALL interest (other than seller-financed mortgage interest) that you received or that was credited to your account. If you received interest on more than one account, list each payer's name and show the amount.

**Line 3**  
Add up all the interest listed on lines 1 and 2. Write the total on line 3. **Note:** On line 22 list the type and amount of interest not reported below in **Line 1**, **Line 2**, or **Line 3**. Write the total on line 3. **Line 4** Write the total on line 3 and also on Form 1040, line 8.

**Nominee and Accrued Interest, Tax-Exempt Interest, and Tax-Exempt Interest**  
When you buy bonds between interest payment dates and pay accrued interest to the seller, this interest is taxable to the seller.

**Note:** If you received interest as a nominee for the actual owner, give that person a Form 1099-INT.

**Line 5**  
Add the amounts you listed on line 4 except as noted above in **Line 3**. Write the total on this line.

**Line 6**  
If you listed any capital gain distributions on line 4, add those amounts. Write the total on this line.

• Fees to employment agencies and other costs to get a new job in your present occupation.  
**Note:** You may not have to complete Form 2106 if you paid or incurred any employee expenses, travel and transportation expenses, travel and transportation expenses, travel and transportation expenses. See Form 2106 for details.

**Expenses of Producing Income.** You may deduct what you paid to produce or collect taxable income or to manage or protect property held for producing income.

- Tax return preparation fees (line 21)
- Safe deposit box rental.
- Certain legal and accounting fees
- Clerical help and office rent
- Custodial (e.g. trust account) fees
- Qualified Adoption Expenses. You may be able to deduct up to \$1,500 of qualified adoption expenses you paid to adopt a child with "special needs."

A child with special needs is a child (for purposes of the Social Security Act) adoption determiner cannot or should not be returned to his or her parental home, who has a specific factor or condition that makes placement difficult, and who has been the subject of an unsuccessful placement effort.

**Miscellaneous Expenses**  
You may not deduct include: Expenses for your job (Form 1040, line 44) Expenses for your home (Form 1040, line 44) Expenses for your car (Form 1040, line 44) Expenses for your boat (Form 1040, line 44) Expenses for your other property (Form 1040, line 44)

- Personal legal expenses
- Lost or misplaced cash or property
- Expenses for meals during regular or extra work hours
- The cost of entertaining friends
- Expenses of going to or from work
- Education that you need to meet minimum requirements for your job or that will qualify you for a new occupation
- Fines and penalties.
- Expenses of producing tax-exempt income.

For more details on miscellaneous expenses, get Publication 529, Miscellaneous Deductions.  
**Note:** On line 22 list the type and amount of interest not reported below in **Line 1**, **Line 2**, or **Line 3**. Write the total on line 3. **Line 4** Write the total on line 3 and also on Form 1040, line 8.

**Line 5**  
Add the amounts you listed on line 4 except as noted above in **Line 3**. Write the total on this line.

**Line 6**  
If you listed any capital gain distributions on line 4, add those amounts. Write the total on this line.

**Losses You MAY NOT Deduct**  
• Breakage of china, glassware, furniture, and similar items under normal conditions.  
• Progressive damage to property (buildings, clothes, trees, etc.) caused by termites, moths, other insects, or disease.  
• Losses from the sale of property.  
• Losses from the sale of property.  
• Losses from the sale of property.  
• Losses from the sale of property.

**Lines 20 through 23**  
**Miscellaneous Deductions**  
**MAY Deduct**  
Business Use of Home. You may deduct expenses for business use of part of your home if you use it regularly and for the convenience of your employer.

**See Table-Tax Information in the index (page no. 237) or Publication 587, Business Use of Your Home, for details.**

**Educational Expenses.** Generally, you may deduct what you paid for education required by your employer, or by law or contract, or for a degree or other requirement for your job. You may also deduct the cost of maintaining or improving skills you must have in your present position.

You may not deduct some educational expenses. Among them are expenses for studies that help you meet minimum requirements for your job. Also, you may not deduct expenses that were repaid to you.

**2106, Employee Business Expenses, if you deduct educational expenses.**  
For more details, see Table-Tax Information in the index (page no. 239) or Publication 508, Educational Expenses.

**Gambling Losses.** You may deduct gambling losses, but not more than the gambling wins you reported on Form 1040, line 22.

**Income in Respect of a Decedent.** You may deduct the Federal estate tax attributable to income in respect of a decedent that is ordinary income.

**Employee Expenses.** Examples of the expenses you may deduct (if you were not reimbursed for them) are:

- Union and professional dues (line 20).
- Safety equipment, small tools, and supplies you needed for your job.
- Uniforms your employer said you must wear.
- Travel expenses you may not deduct away from work.
- Protective clothing, required in your work, such as hard hats and safety shoes and glasses.
- Physical examinations your employer said you must have.
- Dues to professional organizations and chambers of commerce.
- Subscriptions to professional journals.

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gift, the type of legal interest donated, and describe the conservation purpose furthered by the gift.

If you gave used items, such as clothing or furniture, deduct their fair market value at the time you gave them. Fair market value is the price a willing buyer would pay for the property when it is sold on the open market.

**Note:** Beginning in 1985, if your total deduction for gifts of property is over \$5,000, you may have to get appraisals of the value and attach a summary of them to your return.

- Special rules apply if:
- Ordinary income property is more than 30% of Form 1040, line 33, or
- Your gifts of capital gain property to Form 1040, line 33.

If you gave gifts of property that increased in value, made bargain sales to charity, or gave gifts of the use of property, other rules apply.

For additional information, please get Publication 926, Charitable Contributions.

**You MAY NOT Deduct As Contributions**  
Instructions for Form 1040, line 44.  
• Dues, fees, or dues paid to unions, clubs, lodges, or other organizations.  
• Cost of coffee, bingo, or lottery tickets.  
• Cost of tuition.  
• The value of your time or services.  
• The value of blood given to a blood bank.  
• The transfer of a future interest in tangible personal property (generally, until the entire interest has been transferred).

**Gifts to:**  
a. Individuals.  
b. Foreign organizations.  
c. Groups whose purpose is to lobby for changes in the laws.  
d. Civic leagues, social and sports clubs, floor unions, and chambers of commerce.

**Line 19**  
**Casualty and Theft Losses**  
Use line 19 to report casualty or theft losses of property that is not trade, business, or rental property. Complete and attach Form 4684, Casualty and Theft Loss, to your return.

**Enter on line 19 of Schedule A the amount of loss from Form 4684.**  
**Losses You MAY Deduct**  
You may be able to deduct all or part of each loss caused by theft, vandalism, fire, storm, and car, boat, and other accidents or similar causes.

You may deduct nonbusiness casualty or theft losses only to the extent that—

- a. The amount of EACH separate casualty or theft loss is more than \$100, and
- b. The total amount of ALL losses during the year is more than \$500. (See Form 1040, line 33.)

**Note:** If you have gains and losses from nonbusiness casualties or thefts. See Form 4684 for details.

purpose. You may also deduct what you gave to organizations that work to prevent cruelty to children or animals.

**Examples of these organizations are:**  
• Churches, temples, synagogues, Salvation Army, Red Cross, CARE, Goodwill Industries, United Way, Boy Scouts, Girl Scouts, Boys Club of America, etc.

**Note:** If you gave gifts of property to a charity, you may deduct the fair market value of the property at the time you gave it. If you gave gifts of property to a charity, you may deduct the fair market value of the property at the time you gave it. If you gave gifts of property to a charity, you may deduct the fair market value of the property at the time you gave it.

**Contributions You MAY Deduct**  
Contributions may be cash (including checks and money orders), property, or out-of-pocket expenses you paid to do volunteer work for the kinds of organizations described above. If you drive to and from the volunteer work, you may deduct the parking and tolls to the amount you claim under either method. (But don't deduct any amounts that were repaid to you.)

**Line 15a.** Enter on line 15a all of your cash contributions except those that total \$3,000 or more to any one organization.

**Line 15b.** Enter on line 15b \$3,000 or more to any one organization. Show to whom and how much you gave in the space provided.

**Line 16.** If you gave property, attach a statement showing the kind of property you gave and the name of the organization you gave it to. Include the date you gave it, show how you valued it, and state whether it was capital gain or ordinary income property. If you determine the value of a gift by an appraisal, also attach a signed copy of it for which you paid a fee of \$200 or over.

**Line 17.** Enter on line 17 the total of all losses from Form 4684.

**Line 18.** Enter on line 18 the total of all losses from Form 4684.

**Line 19.** Enter on line 19 the total of all losses from Form 4684.

**Line 20.** Enter on line 20 the total of all losses from Form 4684.

**Line 21.** Enter on line 21 the total of all losses from Form 4684.

personal financial interest in the account, and the corporation's chief financial officer has given you written notice that the corporation has filed a current report that includes the account.

2. You own more than 50% of the stock in the corporation, and the account is or more foreign bank accounts.

**Get Form TD 90-22.1** to see if you are considered to have an interest in or signature or other authority over a bank account, securities account, or other financial account in a foreign country. If you checked **Yes** to question 11, line 22 of Form TD 90-22.1, the Department of the Treasury, at the address shown on the form, Form TD 90-22.1 is not a tax return, so do not attach it to Form 1040 or file it with the IRS. But be sure to file your Form 1040 with the IRS.

You can get Form TD 90-22.1 from many IRS offices or by writing to the IRS, Department of the Treasury, your State, as shown on the inside back cover.

If you checked **Yes** to question 11, write the name of the foreign country or countries in the space provided. Attach a separate sheet if you need more space.

**Line 12**  
Check the **Yes** box if you were a grantor of, or a transferor to, a foreign trust that existed during the tax year.

**Instructions for Schedule D**  
**Capital Gains and Losses**  
**Changes You Should Note**

The holding period for determining long-term capital gains and losses has been changed to more than 6 months, effective for property acquired after June 22, 1984.

Beginning in 1984, individuals who receive a Form 1099-B or equivalent statement (for example, a broker's confirmation statement) from their broker, or barter exchange, reporting sales of stock, bonds, or other securities, must also have to reconcile these amounts with their tax return. If you have such amounts, complete Part VI of Schedule D (Form 1040).

The instructions for columns d and e of Stocks and Bonds, Read the instructions carefully for these columns.

**Purpose of Schedule**  
Use Schedule D (Form 1040) to report the sale or exchange of a capital asset. See the definition of "capital asset" on this page.

**Form 4979** See instructions for use of Form 4979, Supplemental Instructions to Form 4979, instead of Schedule D.

• You sell, exchange, or involuntarily convert (other than by casualty or theft) business property, certain depreciable and amortizable property, certain oil, gas, and geothermal property, and section 126 property.

• You are an officer or employee of a domestic corporation with securities listed on national securities exchanges or with assets of more than \$1 million and 500 or more shareholders, and the sale is in your employer's name, AND you do not have a

personal financial interest in the account, and the corporation's chief financial officer has given you written notice that the corporation has filed a current report that includes the account.

• You are an officer or employee of a domestic corporation with securities listed on national securities exchanges or with assets of more than \$1 million and 500 or more shareholders, and the sale is in your employer's name, AND you do not have a

personal financial interest in the account, and the corporation's chief financial officer has given you written notice that the corporation has filed a current report that includes the account.

• You are an officer or employee of a domestic corporation with securities listed on national securities exchanges or with assets of more than \$1 million and 500 or more shareholders, and the sale is in your employer's name, AND you do not have a

personal financial interest in the account, and the corporation's chief financial officer has given you written notice that the corporation has filed a current report that includes the account.

• You are an officer or employee of a domestic corporation with securities listed on national securities exchanges or with assets of more than \$1 million and 500 or more shareholders, and the sale is in your employer's name, AND you do not have a

If you involuntarily convert property because of a casualty or theft, use Form 4684, Casualties and Thefts.

Two publications you should find useful are Publication 544, Sales and Dispositions of Assets, and Publication 550, Investment Income and Expenses.

**Capital Asset**  
Most property you own and use for personal purposes, pleasure, or investment is a capital asset. For example, your house, furniture, car, and stocks and bonds are capital assets.

A capital asset is any property held by a taxpayer except the following:

• Stock in a partnership, including in inventory or held for sale to customers.

• Accounts or notes receivable you received for services in the ordinary course of your trade or business, or from the sale of any property described in a, or for services you performed as an employee.

• Depreciable property used in your trade or business even if it was fully depreciated.

• Real property (real estate) used in your trade or business.

• A copyright, literary, musical or artistic work, patent, trademark, or similar property.

1. created by your personal efforts, or prepared or produced for you (in the case of a letter, memorandum, or similar property), or

2. that you received from a taxpayer mentioned in 1 or 2, in a way (such as by gift) that entitled you to the basis of the property.

3. that you received from a taxpayer mentioned in 1 or 2, in a way (such as by gift) that entitled you to the basis of the property.

U.S. Government publications (including the Congressional Record) that you received from the government, other than by purchase at the normal sales price, or had received from it in a similar way, if your gain or loss is determined by reference to the previous owner.

**Short-Term or Long-Term**  
When you sell your capital gains and losses, you must determine whether the property held or owned the property. The holding period for determining long-term capital gains and losses is more than one year (6 months for acquisitions after June 22, 1984).

When you figure the length of the period you held property, begin counting on the day after you got the property and include the day you sold the property. Use the dates for the date acquired and date sold for stocks and bonds on an exchange or over the counter market.

A nonbusiness bad debt must be treated as a short-term capital loss.

**Capital Losses**  
The limit on capital losses that can be applied against other income after offsetting capital gains is \$3,000. If you are married and filing separately, the limit is \$1,500.

Unused capital losses are carried over to later years until fully used. If any of your losses are carried over to 1985, see Form 4979, Carryover of Pre-1970 Capital Losses, Part II, to figure your capital losses carryovers. If all of your capital losses are from after 1969, use Schedule D, Part IV.

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to figure your capital loss carryovers. You will need certain lines from those parts when you prepare your 1985 tax return.

**Losses That Are Not Deductible**  
Do not deduct a loss from the sale or exchange of property directly or indirectly between any of the following:

• Members of a family.

• A corporation and an individual or a fiduciary owning more than 50 percent of the corporation's stock (not counting liquidations).

• A grantor and a fiduciary of a trust.

• A fiduciary and a beneficiary of the same trust.

• A fiduciary and a beneficiary of a trust of another trust created by the same grantor.

• An individual and a tax-exempt organization, and by the individual or the individual's family.

• A partnership and a corporation if the same taxpayers own directly or indirectly more than 50 percent of the capital interest, or profits interest, in the partnership or corporation.

If you dispose of (1) an asset used in an activity to which the at-risk rules apply, or (2) any part of your interest in an activity to which the at-risk rules apply, and you have amounts at risk in the activity, you must not at risk, see the instructions for Form 6198, Computation of Deductible Loss From an Activity Described in Section 465(c).

**Items for Special Treatment and Special Cases**  
The following items may require special treatment:

• Transactions by a securities dealer.

• Wash sales of stock or securities.

• Bonds and other evidence of indebtedness.

• Certain real estate subdivided for sale which may be considered a capital asset.

• Distributions received from an employee pension, profit-sharing, or stock bonus plan. (See Form 4972, Special 10-Year Averaging Method, or Form 5544, Multiple Recipient Special 10-Year Averaging Method, for details.)

• Gain on the sale of depreciable property to an 80% owned entity, or to a trust of which you are a beneficiary.

• Gain on disposition of stock in a Domestic International Sales Corporation.

• Gain or loss on options to buy or sell, including closing transactions.

• Transfer of appreciated property to a political organization.

• Loss on sale, exchange, or worthlessness of small business stock (Section 1244 stock).

For rules on nontaxable exchanges, gifts of property, and other inherited property, see Publication 544.

For treatment by shareholders of corporate liquidations, see Publication 542, Tax Information on Corporations.

**Report of Exchange of Like-Kind Property**  
Exchange the exchange of "like-kind" property when you exchange business or investment property for property of like kind. For example, see Publication 544.

Identify in column a the property you disposed of. Enter the date you acquired it in column b, and the date you exchanged it in column c. Write "like-kind exchange" in column d. Enter the cost or other basis in column e. Enter zero in columns f and g.

**Sale or Exchange (Other Than Involuntary Conversion) of Capital Assets Held for Personal Use**  
This type of gain is a capital gain. Report it in column b, and the date you acquired it on Schedule D, Part I or Part II. Loss from the sale or exchange of this property is not deductible.

**Disposition of Partnership Interest**  
A sale or other disposition of an interest in a partnership may result in ordinary income. Please see Publication 541, Tax Information on Partnerships, and Other Publications 542, Sales and Other Dispositions of Assets.

**Long-Term Capital Gains From Regulated Investment Companies**  
Include in income as a long-term capital gain the amount(s) shown on Form 2439 from the regulated investment company.

Enter the tax paid by the company as shown on Form 2439 on Form 1040, line 63. Add to the basis of your stock, the excess of the amount included in income over the credit.

**Sale of Residence**  
Use Form 2119, Sale or Exchange of Principal Residence, to report a gain from the sale of your principal residence whether or not you bought another one or more residences. See Publication 552, Tax Information on Selling Your Home.

**Installment Sales**  
If you sold property at a gain, and are to receive any payment in a year after the sale, you must report the gain by the installment method on Form 6252, Computation of Installment Sale Income, unless you elect not to. Also use Form 6252, if you received a payment in 1984 from a sale made in an earlier year on the installment method.

You need not use Form 6252 for year-end stock sales where payment is received directly on your Schedule D for the year of sale. Report that sale payment unless you elect out of the installment method.

**Cost or Other Basis**  
In general, the cost or other basis is the cost of the property plus purchase commissions, improvements, and minus depreciation, amortization, and depletion. If you inherited the property or got it as a gift, tax-free

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If you want to elect out of the installment method, you must do the following on a timely filed return (including extensions):

(1) Report the full amount of the sale on Schedule D.

(2) If you received a note or other obligation and are reporting it at less than face value (including all contingent payments), you must also report the full amount of the note or other obligation on Schedule D.

**Investment Interest Expense Deduction Adjustment**  
If you have a net capital loss from 4952, line 20, and Schedule D, line 21, Form 4798, line 8, part or all of Form 4952, line 20, may be treated as ordinary income.

Determine the ordinary income for Schedule D or Form 4798 as follows:

Step 1—In a separate computation, reduce Form 4952, line 20, to the amount by which line 15 of that form is more than the sum of lines 16 through 19 of that form.

Step 2—Step 1 result will be the smaller of step 1 or Schedule D, line 21 (or Form 4798, line 8).

Enter the ordinary income in the margin to the right of Schedule D, line 21 (or Form 4798, line 8). Identify by writing next to it "Form 4952." Subtract the ordinary income from the gain on Schedule D, line 20, to get the net capital loss. Lines 7 and 8). In addition, enter the ordinary gain on Form 4797, Part II, line 12.

If you do not use Form 4797 for other transactions, enter it on Form 1040, line 15, and identify it in the margin as "Form 4797." Enter the net capital loss on Form 4952.

**Section 1256 Contracts and Straddles**  
Section 1256 contracts open at the end of the year, or terminated during the year, are treated as if they were sold at the end of the short-term capital gain or loss column. The contracts were held in addition, losses from positions that are part of a straddle are deferred to the extent of any unrealized gains on open offsetting positions. Use Form 1040, line 63. Add to the basis of your 1256 contracts, to report gains and losses from them.

**Specific Instructions**  
Note: If you attach your own schedule to Form 1040, you must enter the gain or loss on Schedule D, line 20, and the total loss. Do not combine the total gain with the total loss.

**Column d**  
**Gross Sales Price**  
Enter in this column the gross sales price of the property. Do not include the cost of the property. Report the gross sales price by your broker on Form 1099-B, or similar statement. However, if the broker advised you that gross proceeds less commissions and option premiums were reported to IRS, enter that net amount in column d.

**Column e**  
**Cost or Other Basis**  
In general, the cost or other basis is the cost of the property plus purchase commissions, improvements, and minus depreciation, amortization, and depletion. If you inherited the property or got it as a gift, tax-free

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exchange, involuntary conversion, or "wash sale" of stock, you may not be able to use the actual cash cost as the basis. If you do not use cash cost, attach an explanation of your basis.

When selling stock, adjust your basis by subtracting non-taxable distributions and adding taxable distributions. Do not adjust your basis for any stock splits.

The basis of any property acquired by gift is generally the basis of the property in the hands of the donor.

The basis of property acquired from a decedent is generally the fair market value at the date of death.

It is a charitable contribution deduction is allowable only if the property is given to a charitable organization, the adjusted basis for determining gain from the sale is an amount which has the same ratio to the adjusted basis as the amount realized has to the fair market value.

Increase your cost or other basis by any expenses, including sales taxes, and by any commission, and option premium before making an entry in column d, unless you report net sales price in column d.

For more information, see Publication 551, Basis of Assets.

**Line 7**  
**Short-Term Capital Loss Carryover From Years Beginning After 1969**  
Enter the amount from your 1983 Schedule E (Form 1040), line 30, or 1983 Form 4798, Part II, line 20.

**Line 8**  
**Long-Term Capital Loss Carryover From Years Beginning After 1969**  
Enter the amount from your 1983 Schedule D (Form 1040), line 36, or 1983 Form 4798, Part II, line 26.

**Note:** If you used Form 4798 in 1983 and had an entry in Part II, line 17 or 23, use Form 4798 in 1984 instead of completing Schedule D, Parts III or IV.

**Line 25c**  
**(or Form 4798, Part I, line 30c)**  
**Taxable Income, as Adjusted**  
Figure your taxable income as adjusted with a separate calculation. Do this in the following way:

- Figure the amount from Form 1040, line 35, without regard to gains and losses from sales or exchanges of capital assets.
- Subtract from the amount in a of the following:
  - \$2,300 if you are filing as single or head of household.
  - \$3,400 if you are married filing a joint return or you are a qualifying widow(er).
  - \$1,700 if you are married filing a separate return.

**Part VI**  
**Reconciliation of Forms 1099-B With Tax Return**

This part will enable IRS to compare amounts reported by brokers and barter exchanges with amounts reported on your return.

Enter on line 38 amounts you reported on Schedule D that were not reported to you on Form 1099-B or a similar statement. An

example would be a year-end stock sale that you report in 1984, but which your broker does not report to you until 1985.

Enter on line 40 amounts reported to you on Form 1099-B that you are not reporting on Schedule D. Attach a statement explaining why you are not reporting these amounts.

Partners and S corporation shareholders should get a separate statement of income, deductions, and credits from each partner or shareholder engaged in the partnership and S corporation. See Form 6198 and the related instructions for more information.

If, in addition to the amount that you may report on Schedule E, you sell or otherwise dispose of (1) an asset used in an activity to which the at-risk rules apply, or (2) any part of your net loss from an activity to which the at-risk rules apply, and you have amounts in the activity for which you are not at risk, see the instructions for Form 6198.

- Part 1—If you have a loss, enter in the appropriate column(s) on line 20 the loss from the activity or the amount at risk for which you are not at risk. If the amount at risk is smaller than the loss, enter zero.
- Part 1—If you have a loss, enter in column (d) the loss from the activity or the amount at risk for the activity, whichever is less, enter zero.

Any loss from an activity not allowed for the tax year is treated as a deduction allowable to the activity in the next tax year.

## Part I

### Rent and Royalty Income or Loss

Generally, you should use the part to report rental income or loss from real property owned or controlled, including from other space rentals. However, if you provided services to the renter, or if your business was selling real estate, report the income on Schedule C. For more information on when to report rental income or loss, see Publication 527, Rental Property.

Report royalties from oil, gas, or mineral properties, copyrights, and patents. If you hold an operating oil, gas, or mineral interest, report gross income and expenses on Schedule C.

If you use Part I to report rent and royalty income, enter your rent and royalty income, net of expenses, on lines 4 through 16, and appropriate columns on lines 4 through 16.

If you have a loss from an activity except the holding of real property (other than mineral property), see the At-Risk Rules on this page.

### Rent

If you were not in the real estate sales business and you received rent from property you own or control, report it on line 3a. If you received services or property, instead of money, as rent, report its fair market value. You can deduct an amount for the depreciation of rental property. You can also deduct expenses such as taxes, interest, repairs, insurance, maintenance, and agent's commissions. If your total interest on investment debt created after 1969, including investment interest from all other sources, is more than

the amount for which you are not at risk are amounts such as the following:

- nonrecourse loans used to finance the activity, or any property used in the activity, unless they are secured by property not used in the activity;
- loans from related parties (section 267(b));
- loans from someone who has an interest in the activity other than as a creditor; and
- amounts protected against loss by a guarantee, stop loss agreement, or similar arrangement.

\$10,000 (\$5,000 if married filing separately) on line 4952, Investment Interest Expense Deduction.

Do not deduct the value of your own labor. Do not deduct capital investments or improvements; instead add them to the basis of the property for depreciation.

Example: A landlord can deduct the cost of improvements, such as a new roof.

### Renting Out a Home

If you rent out only part of your home or other property, deduct the part of your expenses that apply to the rented part.

Example: You rent out one-quarter of your home and live in the other three-quarters. Deduct depreciation on only one-quarter of the home. Deduct any other expenses that apply to the rented part.

**Renting Out a Home That Is Also Used for Personal Purposes**

Generally, you may deduct only those expenses which apply to the time that the home or other dwelling unit is rented out. A dwelling unit includes a house, apartment, condominium, mobile home, boat, or other property. Also, if you or your family use the property for more than 14 days or for more than 10% of the number of days during 1984 that the property was actually rented out at a rental.

- A day's personal use is any day, or part of a day, that the unit is used—other than for purposes by you, or any other person who is related to you, unless the unit is rented to that person under a shared equity financing agreement, or
- by a member of your family or family member of any other person who has an interest in it, unless the unit is rented at fair rental as that person's residence, or
- by anyone under an arrangement that lets you use some other dwelling unit, or
- by anyone at less than fair rental.

If you used the property as a residence and rented it out for less than 15 days, you may not deduct any rental expenses. However, if you itemized your deductions, casualty losses on Schedule A (Form 1040) do not have to be reported to the rental income.

Family includes ONLY brothers, sisters, half brothers, half sisters, spouse, ancestors (parents, grandparents, etc.), and lineal descendants (children, grandchildren, etc.). Report on line 3b royalties from oil, gas, or mineral interests. Do not include interest, including operating oil, gas, or mineral interests. Under certain circumstances, you

### Royalties

Report on line 3b royalties from oil, gas, or mineral interests. Do not include interest, including operating oil, gas, or mineral interests. Under certain circumstances, you

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**Note:** For tax years beginning in 1984, the amount of your section 179 deduction from 1983 sources cannot be more than \$5,000. If you are married filing a separate return, the limit is \$2,500.

Part II of your share of partnership income or loss from the operation of a business may be considered net earnings from self-employment that must be reported on Schedule SE (Form 1040). Enter the amount from Schedule K-1 (Form 1085), line 17a, on Schedule SE, Part I.

If you have a loss, see the At-Risk Rules on page 85.

For more information for this part, please see Schedule E instructions, Form 1065, Partner's Share of Income, Credits, Deductions, etc., and Partner's Instructions for Schedule K-1 (Form 1085) attached to Schedule K-1. If you did not receive a copy of these instructions, you can get a copy at most IRS offices.

If you are treating partnership items on your return, you must also file a partnership return reporting the items on its status, inconsistent treatment or amended return.

If you have losses or deductions from a prior year that you could not deduct in the year they were incurred, you may carry them over to the current year. See the instructions for Schedule E prior-year amounts and current-year amounts.

### Estates and Trusts

If you are a beneficiary of an estate or trust, report your taxable part of the income (whether you received it or not) as follows:

- Dividends qualifying for the dividend exclusion—enter on Schedule E (Form 1040), Part II, line 4. If total dividends, including those from Schedule D, do not enter the total on Form 1040, line 3a. Do not list them on Schedule E.
- Short-term capital gains—Schedule D.
- Long-term capital gains—Schedule D.
- Other taxable income less deductions—Schedule E, Part II.

For more information, contact the fiduciary or see Schedule K-1 (Form 1041) which you receive with a tax preference items on Form 6251, Alternative Minimum Tax.

If you have a loss, see the At-Risk Rules on page 25.

A U.S. person who transferred property to a foreign trust may have to include in income the net income of the trust as a result of the transferred property. If, during 1984, the trust had a U.S. beneficiary. For more information, see Form 3520-A, Annual Return of Foreign Trust With U.S. Beneficiaries.

**S Corporations**  
If you are a shareholder of an S corporation, report your share of the income (whether you received it or not) or net loss of the corporation on Schedule E in the same

can treat amounts received as "royalties" or transfer of a patent or amounts received as "dividends" or "interest" as the sale of a capital asset. For more details, get Publication 944, Sales and Other Dispositions of Assets.

If State or local taxes were withheld from oil or gas payments you received, enter on line 3b the gross amount of royalty. Include the amount of State and local taxes withheld on line 13. Do not include the amount of windfall profit taxes actually withheld in 1984. Instead, enter that amount in Part III, line 37.

### Rental Income From Farm Production or Crop Shares

Report farm rental income and expenses on Form 4835, Farm Rental Income and Expenses, if you meet these two tests:

- You received rental income that was based on crops or livestock produced by the tenant.
- You did not manage or operate the farm to any great extent.

**Note:** For purposes of the estimated tax penalty, income received from your share of crops and rental based on farm production is considered income from farming.

If you use Form 4835, enter on line 24 of Schedule E (Form 1040) the net profit or (loss) from Form 4835, line 49.

### Certified Historic Structures

If you own a certified historic structure and pay or incur certain capital expenditures to restore or rehabilitate the structure, apply for Publication 535, Business Expenses, for more information.

### Expenses To Rehabilitate Low-Income Housing

For tax years beginning January 1, 1984, you may deduct up to \$20,000 of the costs you paid or incurred to remove architectural or transportation barriers to the handicapped and the elderly. Get Publication 535 for more details.

### Deduction for Removal of Barriers to the Handicapped and Elderly

Beginning in 1984, you can deduct up to \$35,000 of the costs you paid or incurred to remove architectural or transportation barriers to the handicapped and the elderly. Get Publication 535 for more details.

### Income or Losses From Partnerships, Estates, Trusts, and S Corporations

**Partnerships**  
If you are a member of a partnership or joint venture, report your share of the partnership income (whether you received it or not) or net loss for the partnership tax year that ends during the year covered by your return.

If you have other partnership items from Schedule K-1 (Form 1065), such as depletion, show each item on a separate line. Do not include amounts relating to a deduction for recovery property (section 179), enter the amount of this deduction on line 28 of Schedule E.

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Page 25



**Line 21****Pension and Profit-Sharing Plans**

You should enter the amount you claim as a deduction for contributions to a pension, profit-sharing, or annuity plan, or plans for the benefit of your employees. If the plan is a qualified plan, you must also enter the amount you claim as a deduction for contributions you made as an employer on your behalf (but not voluntary contributions you made as an employee) on Form 1040, line 27, instead of on Schedule C, line 21.

Generally, you are required to file one of the following forms if you maintain a deferred compensation plan whether or not it qualified under the Internal Revenue Code and whether or not you claimed a deduction for the current tax year.

**Form 5500.**—Complete this form for each plan with 100 or more participants.

**Form 5500-C or 5500-R.**—Complete the applicable form for each plan with less than 100 participants.

The Employees Retirement Income Security Act of 1974 imposes a penalty for failure to timely file these forms.

**Form 560.** See instructions for Publication 560, Self-Employed Retirement Plans.

**Line 23****Repairs**

You can deduct the cost of repairs including labor, supplies, and other items that do not add to the value or increase the life of the property. Do not deduct the value of your own labor. And do not deduct amounts you chargeable to capital accounts or to the depreciation reserve, depending on how depreciation is charged on your books. However, see the instructions for line 12 of Schedule C.

**Line 26****Travel and Entertainment**

You can deduct all ordinary and necessary travel and entertainment expenses paid or incurred in your trade or business.

However, you cannot deduct any expense paid or incurred for a facility (such as a yacht or hunting lodge) that is used for any activity that is usually considered entertainment, amusement, or recreation.

**Note.** You may be able to deduct the expense if the amount is treated as a business expense on Form 1099-MISC for an independent contractor. (See Publication 463 for more details.)

**Foreign Conventions.** Generally, you cannot deduct expenses for attending a foreign convention unless it is directly related to your trade or business and it is as outside the North American area or Jamaica as within it. (For the definition of "North American area," see Publication 463.) You may also be able to deduct expenses for attending conventions held in certain Caribbean countries but only if the country is not a member of the Organization of American States. See Publication 463 for more details.

These rules apply to employers as well as to employees.

You may be able to deduct up to \$2,000 of the cost of business expenses for attending conventions or similar meetings on a U.S. cruise ship. On a joint return, you may be able to deduct up to \$4,000 if each spouse had at least \$2,000 of qualifying expenses. See Publication 463 for details.

**Line 28**

**Wages**

Enter on line 28a the total salaries and wages (other than salaries and wages deducted elsewhere on your return) paid or incurred for the tax year. Do not include any amount paid to yourself.

Enter on line 28b the jobs credit from Form 5884. Subtract line 28b from wages shown on line 28a and enter the balance on line 28c. For more details, see Publication 966, Jobs and Research Credits.

**Line 29**

**Windfall Profit Tax Withheld**

If you hold an operating oil, gas, or mineral interest, and you are a cash method taxpayer, deduct on line 29 the amount of windfall profit tax actually withheld in 1984. Publication 5948, "Windfall Profit Tax," shows the amount of windfall profit tax actually withheld in 1984.

**Line 30**

**Other Business Expenses**

Include all ordinary and necessary business expenses not deducted elsewhere on your return. This includes the cost of business equipment or furniture, replacements or permanent improvements to property, or personal living and family expenses.

Any loss from this activity that was not allowed as a deduction last year because of the at-risk provisions is treated as a deduction allowable in this activity in 1984. Amortization. Use Form 4562 to figure line 30 of Schedule C the amount from Form 4562, Part II.

You may amortize over a 60-month period:

- the cost of pollution-control facilities;
- certain expenditures made before January 1, 1982, for child-care facilities
- up to \$20,000 of the costs to rehabilitate qualified low-income housing, effective for tax years beginning January 1, 1984.

You may amortize over a period of at least 60 months:

- amounts paid for research, experiments, and a trademark or trade name;
- certain business startup costs.

You may also amortize up to \$10,000 of qualified forestation and reforestation costs over an 84-month period.

Answer the question on line 33: "YES" if you have any amounts for this business that

- you borrowed from a person who is related to you under section 267(d) (unless section 465(c)(3)(E) applies); OR
- you borrowed from a person who is not related to you in the business (other than as a creditor) (unless section 465(c)(3)(E) applies); OR
- you are protected against loss by a contract, agreement, or similar arrangement; OR
- you are not personally required to pay back the money.

If you do not have any of these kinds of amounts for which you are at risk in this business, answer the question "NO." Enter the full loss on line 32 and combine this amount with the profit or (loss) from your other businesses, if any. Enter the total on Form 1040, line 32. If you are at risk in line 2 (or Form 1041, line 6), enter zero on line 32.

If you answered "YES" to the question on line 33, enter on line 32 either the amount of your loss or the amount for which you are considered at risk, whichever is smaller. For example, if your loss is \$1,000 and your amount at risk is \$400, you would enter \$400 on line 32. If your loss is \$1,000 and your amount at risk is \$1,200, enter \$1,000 on line 32.

If your at-risk amount is zero or less, enter zero on line 32.

Also enter this amount as your loss from Schedule C on Form 1040, line 12, and Schedule SE, Part I, line 2 (or Form 1041, line 6).

In addition to the amount that you report on Schedule C, you dispose of an asset, you are entitled to which the at-risk rules apply, and you have not at risk, see the instructions for Form 6198.

**Part III**

**Cost of Goods Sold and/or Operations**

**Cost of Goods Sold.** If you engaged in a trade or business in which you produce, purchase, or sell merchandise, production, income-producing factor, merchandise inventories must be taken into account at the beginning and end of your tax year. Use Form 6198, Computation of Deductible Loss From an Activity Described in Section 1631, to figure the allowable loss to report on Schedule C.

**Cost of Operations.** (Inventories Not an Income-Producing Factor). If the amount on line 2, Part I, includes the cost of inventory, complete lines 1 through 8 of Part III as appropriate.

**Instructions for Schedule SE**

**Social Security Self-Employment Tax****Changes You Should Note**

- In 1984, the self-employment tax rate went from 6.35% to 14%. However, a credit of 2.7% is allowed. This reduces the rate from 14% to 11.3%.

- Employees of electing church or church-related organizations with Form W-2 wages of \$100 or more may be subject to self-employment tax.
- U.S. Government employees whose pay is subject only to the 1.3% hospital insurance benefits tax (Medicare), and who have combined wages and self-employment earnings in excess of \$50,000 will not be required to complete a worksheet in Part II of the instructions.

**Purpose of Schedule SE**

Schedule SE is used by self-employed persons to figure any self-employment tax due. The Social Security Administration will use the information provided on Schedule SE to figure benefits for Social Security people under the social security program. Social security self-employment tax applies regardless of your age, and even if you are receiving social security benefits.

**Who Must Use Schedule SE**

You must use Schedule SE if:

- You were self-employed and your net earnings from self-employment were \$400 or more; OR
- You had Form W-2 wages of \$100 or more from an employer, and you were or more from a church, church-controlled organization, and you did not have wages (including tips) other than "qualified" U.S. Government wages, of \$37,800 or more that were subject to social security tax or railroad retirement tax.

**Who Can Use Schedule SE**

You can use Schedule SE if you will benefit from using the optional method of figuring self-employment earnings.

- Use of the optional method may benefit you if:
  - Your net employment earnings are less than \$4,400 (line 1040, line 33, is less than \$10,000 and you wish to claim the earned income credit; or
  - You had a loss from self-employment and you need to increase your net earnings from self-employment to qualify to claim the child and dependent care credit.

Use of the optional method gives you credit toward your social security coverage for the year. However, if you have low income from self-employment, you may not be able to pay for your social security coverage required to be paid.

**Fiscal Year Filers**

If your tax year is a fiscal year, you must use the tax rate and earnings base that apply at the time the fiscal year begins. You need not prorate the tax or earnings base for a fiscal year that overlaps the date of a rate or earnings base change.

**More Than One Business**

If you farmed and had at least one other trade or business or had two or more trades or businesses, your net earnings from self-employment are the combined net earnings from all your businesses. If you had a loss in one trade or business, it reduces the net income from another. Figure the combined self-employment tax on Schedule SE.

**Joint Returns**

Show the name of the spouse with self-employment income on Schedule SE. If both spouses have self-employment income, each must file a separate Schedule SE. If one spouse has profits or losses from all businesses on a joint return, the other spouse should enter the combined self-employment tax on Form 1040, line 51.

**Community Income**

In figuring net earnings from self-employment, if you are a partner in a business, including farming, is community income, all the income of the spouse who is considered the income of the spouse who carried on the trade or business unless the spouse is a partner in a community partnership. The identity of the partner is based on the trade or business is determined by the facts in each situation.

If you file separate returns, attach Schedule C, Profit or (Loss) From Business or Profession, and Schedule SE (for nonfarm business) or Schedule F (for farm business) to your return. If you file a joint return, attach Schedule SE for the spouse with self-employment income. Community income included on these schedules must be divided, for income tax purposes, on the basis of the community property laws.

**Partnerships**

In figuring your combined net earnings from self-employment, you should include your entire share of earnings from a partnership, including any guaranteed payments, other than a limited partner, do not include your share of earnings from a partnership other than guaranteed payments. Unless you and your spouse are partners, no part of your partnership earnings can be treated as your spouse's even if income, under State law, is community income. If you and your spouse have a partnership, enter the distributive share of partnership income on Schedule E (Form 1040), Part II, for income tax purposes, and on separate Schedules SE, line 1 or line 2, for self-employment tax purposes.

If a partner in a continuing partnership during the year, a distributive share of partnership income for the year must be included in the partner's net earnings from self-employment.

**Share-Farming**

If you produced crops or livestock on land owned or leased by another person, and you are an independent contractor, and a self-employed person rather than an employee. Report your net earnings for income tax on Schedule F and for self-employment tax on Schedule SE.

**Exemption From Self-Employment Tax for Members of the Clergy and Certain Religious Orders and Sects**

If you are a duly ordained, commissioned, or licensed minister of a church, member of a religious order, or a member of a sect, you are exempt from self-employment tax. If you are a minister, you are subject to social security self-employment tax. But you can, under certain conditions, request IRS approval to exempt your income from services as a minister.







## 1984 Tax Table

**Based on Taxable Income**

For persons with taxable incomes of less than \$50,000.

**Example:** Mr. and Mrs. Brown are filing a joint return. Their taxable income on line 37 of Form 1040 is \$25,325. First, they find the \$25,300–\$25,350 income line. Next, they find the column or married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$3,646. This is the tax amount they must write on line 38 of their return.

<p><b>Example.</b> Mr. and Mrs. Brown are filing a joint return. Their taxable income on line 37 of Form 1040 is \$25,325. First, they find the \$25,300–25,500 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$3,646. This is the tax amount they must write on line 38 of their return.</p>									
And you are—		And you are—		And you are—		And you are—		And you are—	
At least	But less than	Single	Married filing jointly	Single	Married filing jointly	Single	Married filing jointly	Single	Married filing jointly
If line 37 (taxable income) is—		If line 37 (taxable income) is—		If line 37 (taxable income) is—		If line 37 (taxable income) is—		If line 37 (taxable income) is—	
At least	But less than	At least	But less than	At least	But less than	At least	But less than	At least	But less than
Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—	
Head of a household	Married filing jointly	Head of a household	Married filing jointly	Head of a household	Married filing jointly	Head of a household	Married filing jointly	Head of a household	Married filing jointly
1,700	1,725	1,750	1,775	1,800	1,825	1,850	1,875	1,900	1,925
1,700	1,725	1,750	1,775	1,800	1,825	1,850	1,875	1,900	1,925
1,750	1,775	1,800	1,825	1,850	1,875	1,900	1,925	1,950	1,975
1,800	1,825	1,850	1,875	1,900	1,925	1,950	1,975	2,000	2,025
1,850	1,875	1,900	1,925	1,950	1,975	2,000	2,025	2,050	2,075
1,900	1,925	1,950	1,975	2,000	2,025	2,050	2,075	2,100	2,125
1,950	1,975	2,000	2,025	2,050	2,075	2,100	2,125	2,150	2,175
2,000	2,025	2,050	2,075	2,100	2,125	2,150	2,175	2,200	2,225
2,050	2,075	2,100	2,125	2,150	2,175	2,200	2,225	2,250	2,275
2,100	2,125	2,150	2,175	2,200	2,225	2,250	2,275	2,300	2,325
2,150	2,175	2,200	2,225	2,250	2,275	2,300	2,325	2,350	2,375
2,200	2,225	2,250	2,275	2,300	2,325	2,350	2,375	2,400	2,425
2,250	2,275	2,300	2,325	2,350	2,375	2,400	2,425	2,450	2,475
2,300	2,325	2,350	2,375	2,400	2,425	2,450	2,475	2,500	2,525
2,350	2,375	2,400	2,425	2,450	2,475	2,500	2,525	2,550	2,575
2,400	2,425	2,450	2,475	2,500	2,525	2,550	2,575	2,600	2,625
2,450	2,475	2,500	2,525	2,550	2,575	2,600	2,625	2,650	2,675
2,500	2,525	2,550	2,575	2,600	2,625	2,650	2,675	2,700	2,725
2,550	2,575	2,600	2,625	2,650	2,675	2,700	2,725	2,750	2,775
2,600	2,625	2,650	2,675	2,700	2,725	2,750	2,775	2,800	2,825
2,650	2,675	2,700	2,725	2,750	2,775	2,800	2,825	2,850	2,875
2,700	2,725	2,750	2,775	2,800	2,825	2,850	2,875	2,900	2,925
2,750	2,775	2,800	2,825	2,850	2,875	2,900	2,925	2,950	2,975
2,800	2,825	2,850	2,875	2,900	2,925	2,950	2,975	3,000	3,025
2,850	2,875	2,900	2,925	2,950	2,975	3,000	3,025	3,050	3,075
2,900	2,925	2,950	2,975	3,000	3,025	3,050	3,075	3,100	3,125
2,950	2,975	3,000	3,025	3,050	3,075	3,100	3,125	3,150	3,175
3,000	3,025	3,050	3,075	3,100	3,125	3,150	3,175	3,200	3,225
3,050	3,075	3,100	3,125	3,150	3,175	3,200	3,225	3,250	3,275
3,100	3,125	3,150	3,175	3,200					

This column must also be used by a qualifying widow(er)

Continued on next page

**Line 58**

If you have a loss, go on to line S7 before entering your loss on line 56. If you fail to answer the question on line S7, processing of your tax return may be delayed.

Enter the net profit or deductible loss here and on Form 1040, line 19, and

here and on Form 1040, line 19, and Schedule SE, Part 1, line 1 (or Form 1041, line 6). Partnerships should stop here and enter the profit or loss on this line and on Form 1065, line 8.

**Line 57**

if you have (1) a loss from any farming activity that you engaged in as a trade or business or for the production of income, except the holding of real property (other than mineral property), and (2) you have

Amounts for which you are not at risk in the activity, use **Form 6198**, Computation of Deductible Loss From an Activity Described in Section 465(c), to determine the allowable loss to report on Schedule F.

- **nonrecourse loans** used to finance the activity, acquire property used in the activity, or acquire your interest in the activity, unless they are secured by property not used in the activity.

- loans from related parties (section 267(b)):

- loans from someone who has an interest in the activity; other than as a creditor; and

- amounts protected against loss by a

guarantee, stop-loss agreement, or similar arrangement

For more details, get Publication 536, Net Operating Losses and the At-Risk

Limits. Also see Form 6198 and its instructions for more information.

Answer the question on line S7 "YES" if you have any amounts for this farm that

- you borrowed from a person who is related to you under section 267(b). OR

- you borrowed from a person who has an interest in the business (other than the one related to you under section 2.67(b)). ON

interest in the business (other than as a creditor), OR

- you are protected against loss by a guarantee, stop-loss agreement, or similar

- **you are not personally required to pay**

back the money  
if you do not have any of these kinds of

amounts for which you are not at risk in this business, then answer the question 'NO'.

Enter the full loss on line 56 and on Form 1040, line 19, and Schedule SE, Part I, line

1 (or Form 1041, line 6)  
If you answered "YES" to the question

on line 57, enter on line 56 either the amount of your loss or the amount for which

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## 1984 Tax Table (Continued)

If line 37 (taxable income) is—		And you are—		If line 37 (taxable income) is—		And you are—		If line 37 (taxable income) is—		And you are—	
At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly	At least	But less than	Single	Married filing jointly
Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—	
5,000	5,050	329	179	413	308	8,000	8,050	764	545	875	697
5,050	5,100	335	184	420	316	8,050	8,100	769	550	881	704
5,100	5,150	340	189	427	323	8,100	8,150	774	555	887	711
5,150	5,200	345	194	434	331	8,150	8,200	779	560	893	718
5,200	5,250	350	199	441	338	8,200	8,250	784	565	899	725
5,250	5,300	355	204	448	345	8,250	8,300	789	570	905	732
5,300	5,350	360	209	455	352	8,300	8,350	794	575	911	739
5,350	5,400	365	214	462	359	8,350	8,400	799	580	917	746
5,400	5,450	369	219	469	366	8,400	8,450	804	585	923	753
5,450	5,500	374	224	476	373	8,450	8,500	809	590	929	760
5,500	5,550	379	229	483	380	8,500	8,550	814	595	935	767
5,550	5,600	384	234	490	387	8,550	8,600	819	600	941	774
5,600	5,650	389	239	497	394	8,600	8,650	824	605	947	781
5,650	5,700	394	244	504	401	8,650	8,700	829	610	953	788
5,700	5,750	399	249	511	408	8,700	8,750	834	615	959	795
5,750	5,800	404	254	518	415	8,750	8,800	839	620	965	802
5,800	5,850	409	259	525	422	8,800	8,850	844	625	971	809
5,850	5,900	414	264	532	429	8,850	8,900	849	630	977	816
5,900	5,950	419	269	539	436	8,900	8,950	854	635	983	823
5,950	6,000	424	274	546	443	8,950	9,000	859	640	989	830
6,000	6,050	429	279	553	450	9,000	9,050	864	645	995	837
6,050	6,100	434	284	560	457	9,050	9,100	869	650	1,001	844
6,100	6,150	439	289	567	464	9,100	9,150	874	655	1,007	851
6,150	6,200	444	294	574	471	9,150	9,200	879	660	1,013	858
6,200	6,250	449	299	581	478	9,200	9,250	884	665	1,019	865
6,250	6,300	454	304	588	485	9,250	9,300	889	670	1,025	872
6,300	6,350	459	309	595	492	9,300	9,350	894	675	1,031	879
6,350	6,400	464	314	602	499	9,350	9,400	899	680	1,037	886
6,400	6,450	469	319	609	506	9,400	9,450	904	685	1,043	893
6,450	6,500	474	324	616	513	9,450	9,500	909	690	1,049	900
6,500	6,550	479	329	623	520	9,500	9,550	914	695	1,055	907
6,550	6,600	484	334	630	527	9,550	9,600	919	700	1,061	914
6,600	6,650	489	339	637	534	9,600	9,650	924	705	1,067	921
6,650	6,700	494	344	644	541	9,650	9,700	929	710	1,073	928
6,700	6,750	499	349	651	548	9,700	9,750	934	715	1,079	935
6,750	6,800	504	354	658	555	9,750	9,800	939	720	1,085	942
6,800	6,850	509	359	665	562	9,800	9,850	944	725	1,091	949
6,850	6,900	514	364	672	569	9,850	9,900	949	730	1,097	956
6,900	6,950	519	369	679	576	9,900	9,950	954	735	1,103	963
6,950	7,000	524	374	686	583	9,950	10,000	959	740	1,109	970
7,000	7,050	529	379	693	590	10,000	10,050	964	745	1,115	977
7,050	7,100	534	384	700	597	10,050	10,100	969	750	1,121	984
7,100	7,150	539	389	707	604	10,100	10,150	974	755	1,127	991
7,150	7,200	544	394	714	611	10,150	10,200	979	760	1,133	998
7,200	7,250	549	399	721	618	10,200	10,250	984	765	1,139	1,005
7,250	7,300	554	404	728	625	10,250	10,300	989	770	1,145	1,012
7,300	7,350	559	409	735	632	10,300	10,350	994	775	1,151	1,019
7,350	7,400	564	414	742	639	10,350	10,400	999	780	1,157	1,026
7,400	7,450	569	419	749	646	10,400	10,450	1,004	785	1,163	1,033
7,450	7,500	574	424	756	653	10,450	10,500	1,009	790	1,169	1,040
7,500	7,550	579	429	763	660	10,500	10,550	1,014	795	1,175	1,047
7,550	7,600	584	434	770	667	10,550	10,600	1,019	800	1,181	1,054
7,600	7,650	589	439	777	674	10,600	10,650	1,024	805	1,187	1,061
7,650	7,700	594	444	784	681	10,650	10,700	1,029	810	1,193	1,068
7,700	7,750	599	449	791	688	10,700	10,750	1,034	815	1,199	1,075
7,750	7,800	604	454	798	695	10,750	10,800	1,039	820	1,205	1,082
7,800	7,850	609	459	805	702	10,800	10,850	1,044	825	1,211	1,089
7,850	7,900	614	464	812	709	10,850	10,900	1,049	830	1,217	1,096
7,900	7,950	619	469	819	716	10,900	10,950	1,054	835	1,223	1,103
7,950	8,000	624	474	826	723	10,950	11,000	1,059	840	1,229	1,110
8,000	8,050	629	479	833	730	11,000	11,050	1,064	845	1,235	1,117
8,050	8,100	634	484	840	737	11,050	11,100	1,069	850	1,241	1,124
8,100	8,150	639	489	847	744	11,100	11,150	1,074	855	1,247	1,131
8,150	8,200	644	494	854	751	11,150	11,200	1,079	860	1,253	1,138
8,200	8,250	649	499	861	758	11,200	11,250	1,084	865	1,259	1,145
8,250	8,300	654	504	868	765	11,250	11,300	1,089	870	1,265	1,152
8,300	8,350	659	509	875	772	11,300	11,350	1,094	875	1,271	1,159
8,350	8,400	664	514	882	779	11,350	11,400	1,099	880	1,277	1,166
8,400	8,450	669	519	889	786	11,400	11,450	1,104	885	1,283	1,173
8,450	8,500	674	524	896	793	11,450	11,500	1,109	890	1,289	1,180
8,500	8,550	679	529	903	800	11,500	11,550	1,114	895	1,295	1,187
8,550	8,600	684	534	910	807	11,550	11,600	1,119	900	1,301	1,194
8,600	8,650	689	539	917	814	11,600	11,650	1,124	905	1,307	1,201
8,650	8,700	694	544	924	821	11,650	11,700	1,129	910	1,313	1,208
8,700	8,750	699	549	931	828	11,700	11,750	1,134	915	1,319	1,215
8,750	8,800	704	554	938	835	11,750	11,800	1,139	920	1,325	1,222
8,800	8,850	709	559	945	842	11,800	11,850	1,144	925	1,331	1,229
8,850	8,900	714	564	952	849	11,850	11,900	1,149	930	1,337	1,236
8,900	8,950	719	569	959	856	11,900	11,950	1,154	935	1,343	1,243
8,950	9,000	724	574	966	863	11,950	12,000	1,159	940	1,349	1,250
9,000	9,050	729	579	973	870	12,000	12,050	1,164	945	1,355	1,257
9,050	9,100	734	584	980	877	12,050	12,100	1,169	950	1,361	1,264
9,100	9,150	739	589	987	884	12,100	12,150	1,174	955	1,367	1,271
9,150	9,200	744	594	994	891	12,150	12,200	1,179	960	1,373	1,278
9,200	9,250	749	599	1,001	898	12,200	12,250	1,184	965	1,379	1,285
9,250	9,300	754	604	1,008	905	12,250	12,300	1,189	970	1,385	1,292
9,300	9,350	759	609	1,015	912	12,300	12,350	1,194	975	1,391	1,299
9,350	9,400	764	614	1,022	919	12,350	12,400	1,199	980	1,397	1,306
9,400	9,450	769	619	1,029	926	12,400	12,450	1,204	985	1,403	1,313
9,450	9,500	774	624	1,036	933	12,450	12,500	1,209	990	1,409	1,320
9,500	9,550	779	629	1,043	940	12,500	12,550	1,214	995	1,415	1,327
9,550	9,600	784	634	1,050	947	12,550	12,600	1,219	1,000	1,421	1,334
9,600	9,650	789	639	1,057	954	12,600	12,650	1,224	1,005	1,427	1,341
9,650	9,700	794	644	1,064	961	12,650	12,700	1,229	1,010	1,433	1,348
9,700	9,750	799	649	1,071	968	12,700	12,750	1,234	1,015	1,439	1,355
9,750	9,800	804	654	1,078	975	12,750	12,800	1,239	1,020	1,445	1,362
9,800	9,850	809	659	1,085	982	12,800	12,850	1,244	1,025	1,451	1,369
9,850	9,900	814	664	1,092	989	12,850	12,900	1,249	1,030	1,457	1,376
9,900	9,950	819	669	1,099	996	12,900	12,950	1,254	1,035	1,463	1,383
9,950	10,000	824	674	1,106	1,003	12,950	13,000	1,259	1,040	1,469	1,390
10,000	10,050	829	679	1,113	1,010	13,000	13,050	1,264	1,045	1,475	1,397
10,050	10,100	834	684	1,120	1,017	13,050	13,100	1,269	1,050	1,481	1,404
10,100	10,150	839	689	1,127	1,024	13,100	13,150	1,274	1,055	1,487	1,411
10,150	10,200	844	694	1,134	1,031	13,150	13,200	1,279	1,060	1,493	1,418
10,200	10,250	849	699	1,141	1,038	13,200	13,250	1,284	1,065	1,499	1,425
10,250	10,300	854	704	1,148	1,045	13,250	13,300	1,289	1,070	1,505	1,432
10,300	10,35										

**This column must also be used by a qualifying widow(er).**

## 1984 Tax Table (Continued)

[illegible]

\*This column must also be used by a qualifying widow(ar).





## 1984 Tax Table (Continued)

If line 37 (taxable income) is—	And you are—			And you are—			And you are—			And you are—		
	Single	Married joint	Head of household	Single	Married joint	Head of household	Single	Married joint	Head of household	Single	Married joint	Head of household
41,000	10,139	12,315	8,110	10,139	12,315	8,110	10,139	12,315	8,110	10,139	12,315	8,110
41,050	10,158	12,334	8,129	10,158	12,334	8,129	10,158	12,334	8,129	10,158	12,334	8,129
41,100	10,177	12,353	8,148	10,177	12,353	8,148	10,177	12,353	8,148	10,177	12,353	8,148
41,150	10,196	12,372	8,167	10,196	12,372	8,167	10,196	12,372	8,167	10,196	12,372	8,167
41,200	10,215	12,391	8,186	10,215	12,391	8,186	10,215	12,391	8,186	10,215	12,391	8,186
41,250	10,234	12,410	8,205	10,234	12,410	8,205	10,234	12,410	8,205	10,234	12,410	8,205
41,300	10,253	12,429	8,224	10,253	12,429	8,224	10,253	12,429	8,224	10,253	12,429	8,224
41,350	10,272	12,448	8,243	10,272	12,448	8,243	10,272	12,448	8,243	10,272	12,448	8,243
41,400	10,291	12,467	8,262	10,291	12,467	8,262	10,291	12,467	8,262	10,291	12,467	8,262
41,450	10,310	12,486	8,281	10,310	12,486	8,281	10,310	12,486	8,281	10,310	12,486	8,281
41,500	10,329	12,505	8,300	10,329	12,505	8,300	10,329	12,505	8,300	10,329	12,505	8,300
41,550	10,348	12,524	8,319	10,348	12,524	8,319	10,348	12,524	8,319	10,348	12,524	8,319
41,600	10,367	12,543	8,338	10,367	12,543	8,338	10,367	12,543	8,338	10,367	12,543	8,338
41,650	10,386	12,562	8,357	10,386	12,562	8,357	10,386	12,562	8,357	10,386	12,562	8,357
41,700	10,405	12,581	8,376	10,405	12,581	8,376	10,405	12,581	8,376	10,405	12,581	8,376
41,750	10,424	12,600	8,395	10,424	12,600	8,395	10,424	12,600	8,395	10,424	12,600	8,395
41,800	10,443	12,619	8,414	10,443	12,619	8,414	10,443	12,619	8,414	10,443	12,619	8,414
41,850	10,462	12,638	8,433	10,462	12,638	8,433	10,462	12,638	8,433	10,462	12,638	8,433
41,900	10,481	12,657	8,452	10,481	12,657	8,452	10,481	12,657	8,452	10,481	12,657	8,452
41,950	10,500	12,676	8,471	10,500	12,676	8,471	10,500	12,676	8,471	10,500	12,676	8,471
42,000	10,519	12,695	8,490	10,519	12,695	8,490	10,519	12,695	8,490	10,519	12,695	8,490
42,050	10,538	12,714	8,509	10,538	12,714	8,509	10,538	12,714	8,509	10,538	12,714	8,509
42,100	10,557	12,733	8,528	10,557	12,733	8,528	10,557	12,733	8,528	10,557	12,733	8,528
42,150	10,576	12,752	8,547	10,576	12,752	8,547	10,576	12,752	8,547	10,576	12,752	8,547
42,200	10,595	12,771	8,566	10,595	12,771	8,566	10,595	12,771	8,566	10,595	12,771	8,566
42,250	10,614	12,790	8,585	10,614	12,790	8,585	10,614	12,790	8,585	10,614	12,790	8,585
42,300	10,633	12,809	8,604	10,633	12,809	8,604	10,633	12,809	8,604	10,633	12,809	8,604
42,350	10,652	12,828	8,623	10,652	12,828	8,623	10,652	12,828	8,623	10,652	12,828	8,623
42,400	10,671	12,847	8,642	10,671	12,847	8,642	10,671	12,847	8,642	10,671	12,847	8,642
42,450	10,690	12,866	8,661	10,690	12,866	8,661	10,690	12,866	8,661	10,690	12,866	8,661
42,500	10,709	12,885	8,680	10,709	12,885	8,680	10,709	12,885	8,680	10,709	12,885	8,680
42,550	10,728	12,904	8,699	10,728	12,904	8,699	10,728	12,904	8,699	10,728	12,904	8,699
42,600	10,747	12,923	8,718	10,747	12,923	8,718	10,747	12,923	8,718	10,747	12,923	8,718
42,650	10,766	12,942	8,737	10,766	12,942	8,737	10,766	12,942	8,737	10,766	12,942	8,737
42,700	10,785	12,961	8,756	10,785	12,961	8,756	10,785	12,961	8,756	10,785	12,961	8,756
42,750	10,804	12,980	8,775	10,804	12,980	8,775	10,804	12,980	8,775	10,804	12,980	8,775
42,800	10,823	12,999	8,794	10,823	12,999	8,794	10,823	12,999	8,794	10,823	12,999	8,794
42,850	10,842	13,018	8,813	10,842	13,018	8,813	10,842	13,018	8,813	10,842	13,018	8,813
42,900	10,861	13,037	8,832	10,861	13,037	8,832	10,861	13,037	8,832	10,861	13,037	8,832
42,950	10,880	13,056	8,851	10,880	13,056	8,851	10,880	13,056	8,851	10,880	13,056	8,851
43,000	10,899	13,075	8,870	10,899	13,075	8,870	10,899	13,075	8,870	10,899	13,075	8,870
43,050	10,918	13,094	8,889	10,918	13,094	8,889	10,918	13,094	8,889	10,918	13,094	8,889
43,100	10,937	13,113	8,908	10,937	13,113	8,908	10,937	13,113	8,908	10,937	13,113	8,908
43,150	10,956	13,132	8,927	10,956	13,132	8,927	10,956	13,132	8,927	10,956	13,132	8,927
43,200	10,975	13,151	8,946	10,975	13,151	8,946	10,975	13,151	8,946	10,975	13,151	8,946
43,250	10,994	13,170	8,965	10,994	13,170	8,965	10,994	13,170	8,965	10,994	13,170	8,965
43,300	11,013	13,189	8,984	11,013	13,189	8,984	11,013	13,189	8,984	11,013	13,189	8,984
43,350	11,032	13,208	8,999	11,032	13,208	8,999	11,032	13,208	8,999	11,032	13,208	8,999
43,400	11,051	13,227	9,018	11,051	13,227	9,018	11,051	13,227	9,018	11,051	13,227	9,018
43,450	11,070	13,246	9,033	11,070	13,246	9,033	11,070	13,246	9,033	11,070	13,246	9,033
43,500	11,089	13,265	9,048	11,089	13,265	9,048	11,089	13,265	9,048	11,089	13,265	9,048
43,550	11,108	13,284	9,063	11,108	13,284	9,063	11,108	13,284	9,063	11,108	13,284	9,063
43,600	11,127	13,303	9,078	11,127	13,303	9,078	11,127	13,303	9,078	11,127	13,303	9,078
43,650	11,146	13,322	9,093	11,146	13,322	9,093	11,146	13,322	9,093	11,146	13,322	9,093
43,700	11,165	13,341	9,108	11,165	13,341	9,108	11,165	13,341	9,108	11,165	13,341	9,108
43,750	11,184	13,360	9,123	11,184	13,360	9,123	11,184	13,360	9,123	11,184	13,360	9,123
43,800	11,203	13,379	9,138	11,203	13,379	9,138	11,203	13,379	9,138	11,203	13,379	9,138
43,850	11,222	13,398	9,153	11,222	13,398	9,153	11,222	13,398	9,153	11,222	13,398	9,153
43,900	11,241	13,417	9,168	11,241	13,417	9,168	11,241	13,417	9,168	11,241	13,417	9,168
43,950	11,260	13,436	9,183	11,260	13,436	9,183	11,260	13,436	9,183	11,260	13,436	9,183
44,000	11,279	13,455	9,198	11,279	13,455	9,198	11,279	13,455	9,198	11,279	13,455	9,198

\*This column must also be used by a qualifying widow(er).

# 1984 Tax Rate Schedules

Your zero bracket amount has been built into these Tax Rate Schedules. Caution: You must use the Tax Table instead of these Tax Rate Schedules if your taxable income is less than \$50,000, unless you use Schedule G, Income Averaging, to figure your tax.

## Schedule X Single Taxpayers

Use this schedule if you checked Filing Status Box 1 on Form 1040—

If the amount on line 37 is—	Enter on line 38	But not over—	of the amount over—
\$0	\$2,300	—	—
2,300	3,400	—	—
3,400	4,400	—	—
4,400	5,500	—	—
5,500	6,500	—	—
6,500	7,500	—	—
7,500	8,500	—	—
8,500	9,500	—	—
9,500	10,500	—	—
10,500	11,500	—	—
11,500	12,500	—	—
12,500	13,500	—	—
13,500	14,500	—	—
14,500	15,500	—	—
15,500	16,500	—	—
16,500	17,500	—	—
17,500	18,500	—	—
18,500	19,500	—	—
19,500	20,500	—	—
20,500	21,500	—	—
21,500	22,500	—	—
22,500	23,500	—	—
23,500	24,500	—	—
24,500	25,500	—	—
25,500	26,500	—	—
26,500	27,500	—	—
27,500	28,500	—	—
28,500	29,500	—	—
29,500	30,500	—	—
30,500	31,500	—	—
31,500	32,500	—	—
32,500	33,500	—	—
33,500	34,500	—	—
34,500	35,500	—	—
35,500	36,500	—	—
36,500	37,500	—	—
37,500	38,500	—	—
38,500	39,500	—	—
39,500	40,500	—	—
40,500	41,500	—	—
41,500	42,500	—	—
42,500	43,500	—	—
43,500	44,500	—	—
44,500	45,500	—	—
45,500	46,500	—	—
46,500	47,500	—	—
47,500	48,500	—	—
48,500	49,500	—	—
49,500	50,500	—	—
50,500	51,500	—	—
51,500	52,500	—	—
52,500	53,500	—	—
53,500	54,500	—	—
54,500	55,500	—	—
55,500	56,500	—	—
56,500	57,500	—	—
57,500	58,500	—	—
58,500	59,500	—	—
59,500	60,500	—	—
60,500	61,500	—	—
61,500	62,500	—	—
62,500	63,500	—	—
63,500	64,500	—	—
64,500	65,500	—	—
65,500	66,500	—	—
66,500	67,500	—	—
67,500	68,500	—	—
68,500	69,500	—	—
69,500	70,500	—	—

Footnotes continued on next page

<sup>13</sup> The North Carolina table is based on a combined 3 percent rate (3 State, 0 local). If the 10 of 1 percent sales tax is also paid, see footnote 1.

<sup>14</sup> Local 1's of 1 percent sales tax is included. If the 10 of 1 percent county sales tax for transportation is paid all year, add 5 percent to the table amount. Otherwise, see footnote 1.

<sup>15</sup> Sales tax paid on the purchase of natural gas or electricity may, if required, October 1 can be

## 1984 Form 1040A

**Step 6**  
**Figure your taxable income**

15 Write the amount from line 14 \_\_\_\_\_ 15

16 Allowable part of your charitable contributions, from the worksheet on page 21 of the instructions \_\_\_\_\_ 16

17 Subtract line 16 from line 15. Write the result. \_\_\_\_\_ 17

18 Multiply \$1,000 by the total number of exemptions claimed on line 5e. \_\_\_\_\_ 18

19 Subtract line 18 from line 17. Write the result. This is your taxable income. \_\_\_\_\_ 19

**If You Want IRS to Figure Your Tax, See Page 21 of the Instructions.**

**Step 7**  
**Figure your tax, credits, and payments**

20 Find the tax on the amount on line 19. Use the tax table, pages 31-36. \_\_\_\_\_ 20

21a Credit for child and dependent care expenses (Complete and attach Schedule I (Form 1040A), Part IV) \_\_\_\_\_ 21a

b Partial credit for political contributions for which you have receipts. See page 24 of the instructions. \_\_\_\_\_ 21b

22 Add lines 21a and 21b. Write the total. \_\_\_\_\_ 22

23 Subtract line 22 from line 20. Write the result (but not less than zero). This is your total tax. \_\_\_\_\_ 23

24a Total Federal income tax withheld. This should be shown in Box 9 of your W-2 form(s). (If line 6 is more than \$37,800, see page 24 of the instructions.) \_\_\_\_\_ 24a

b Earned income credit, from the worksheet on page 26 of the instructions. See page 25 of the instructions. \_\_\_\_\_ 24b

25 Add lines 24a and 24b. Write the total. These are your total payments. \_\_\_\_\_ 25

26 If line 25 is larger than line 23, subtract line 23 from line 25. Write the result. This is the amount of your refund. \_\_\_\_\_ 26

27 If line 23 is larger than line 25, subtract line 25 from line 23. Write the result. This is the amount you owe. Attach check or money order for full amount payable to "Internal Revenue Service." Write your social security number and "1984 Form 1040A" on it. \_\_\_\_\_ 27

**Step 9**  
**Sign your return**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Your signature \_\_\_\_\_ Date \_\_\_\_\_ Your occupation \_\_\_\_\_

Spouse's signature (if joint return, both must sign) \_\_\_\_\_ Date \_\_\_\_\_ Spouse's occupation \_\_\_\_\_

Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_ Preparer's social security number \_\_\_\_\_

Firm's name (or yours, if self-employed) \_\_\_\_\_ Employer identification number \_\_\_\_\_

Address and ZIP code \_\_\_\_\_ Check if self-employed \_\_\_\_\_

For Privacy Act and Paperwork Reduction Act Notice, see page 41.

## 1984 Form 1040A US Individual Income Tax Return

**Step 1**  
**Name and address**

Use the IRS mailing label. If you don't have one, print or type your first name and initial (if joint return, also give spouse's name and initials). \_\_\_\_\_

Print your home address (number and street). \_\_\_\_\_

City, town or post office, state, and ZIP code. \_\_\_\_\_

Do you want \$1 to go to this fund? ☐ Yes ☐ No ☐ Yes ☐ No

If joint return, does your spouse want \$1 to go to this fund? ☐ Yes ☐ No ☐ Yes ☐ No

**Presidential Election Campaign Fund**

1 ☐ Single (See if you can use Form 1040EZ.)

2 ☐ Married filing separate return (even if only one had income)

3 ☐ Married filing joint return. Enter spouse's social security number above and spouse's full name here \_\_\_\_\_

4 ☐ Head of household (with qualifying person). If the qualifying person is your unmarried child but not your dependent, write this child's name here \_\_\_\_\_

**Step 2**  
**Check your filing status**

(1) Check only one.

**Step 3**  
**Figure your exemptions**

Always check the exemption box labeled Yourself. Check other boxes if they apply.

5a ☐ Yourself ☐ 65 or over ☐ Blind

b ☐ Spouse ☐ 65 or over ☐ Blind

c First names of your dependent children who lived with you \_\_\_\_\_

d Other dependents:

1 Name \_\_\_\_\_ 2 Relationship \_\_\_\_\_ 3 Number of months lived with you during 1984 \_\_\_\_\_ 4 Full dependent (has power of attorney or is blind or deaf) \_\_\_\_\_ 5 Did you provide more than one-half of dependent's support? ☐ Yes ☐ No

6 Total number of exemptions claimed. (Also complete line 18.) \_\_\_\_\_

7 Total wages, salaries, tips, etc. This should be shown in Box 10 of your W-2 form(s). (Attach Form(s) W-2.) \_\_\_\_\_

8 Interest income. (If the total is over \$400, also complete and attach Schedule I (Form 1040A), Part I.) \_\_\_\_\_

9a Dividends. (If the total is over \$400, also complete and attach Schedule I (Form 1040A), Part II.) \_\_\_\_\_

b Exclusion. See the instructions on page 16. \_\_\_\_\_

c Subtract line 8b from line 8a. Write the result. \_\_\_\_\_

9a Unemployment compensation (insurance), from Form(s) 1099-G, Total received \_\_\_\_\_

b Taxable amount, if any, from the worksheet on page 17 of the instructions. \_\_\_\_\_

10 Add lines 6, 7, 8c, and 9b. Write the total. This is your total income. \_\_\_\_\_

11a Individual retirement arrangement (IRA) deduction, from the worksheet on page 19. \_\_\_\_\_

b Write IRA payments made in 1985 that you included on line 11a (\$ \_\_\_\_\_)

12 Deduction for a married couple when both work. Complete and attach Schedule I (Form 1040A), Part III. \_\_\_\_\_

13 Add lines 11a and 12. Write the total. These are your total adjustments. \_\_\_\_\_

14 Subtract line 13 from line 10. Write the result. This is your adjusted gross income. \_\_\_\_\_

15 Total wages, salaries, tips, etc. This should be shown in Box 10 of your W-2 form(s). (Attach Form(s) W-2.) \_\_\_\_\_

16 Interest income. (If the total is over \$400, also complete and attach Schedule I (Form 1040A), Part I.) \_\_\_\_\_

17 Dividends. (If the total is over \$400, also complete and attach Schedule I (Form 1040A), Part II.) \_\_\_\_\_

18 Exclusion. See the instructions on page 16. \_\_\_\_\_

19 Subtract line 18 from line 17. Write the result. \_\_\_\_\_

20 Unemployment compensation (insurance), from Form(s) 1099-G, Total received \_\_\_\_\_

21 Taxable amount, if any, from the worksheet on page 17 of the instructions. \_\_\_\_\_

22 Add lines 19, 20, 21, and 22. Write the total. This is your total income. \_\_\_\_\_

23 Individual retirement arrangement (IRA) deduction, from the worksheet on page 19. \_\_\_\_\_

24 Write IRA payments made in 1985 that you included on line 23 (\$ \_\_\_\_\_)

25 Deduction for a married couple when both work. Complete and attach Schedule I (Form 1040A), Part III. \_\_\_\_\_

26 Add lines 23 and 24. Write the total. These are your total adjustments. \_\_\_\_\_

27 Subtract line 26 from line 22. Write the result. This is your adjusted gross income. \_\_\_\_\_

28 Total wages, salaries, tips, etc. This should be shown in Box 10 of your W-2 form(s). (Attach Form(s) W-2.) \_\_\_\_\_

29 Interest income. (If the total is over \$400, also complete and attach Schedule I (Form 1040A), Part I.) \_\_\_\_\_

30 Dividends. (If the total is over \$400, also complete and attach Schedule I (Form 1040A), Part II.) \_\_\_\_\_

31 Exclusion. See the instructions on page 16. \_\_\_\_\_

32 Subtract line 31 from line 30. Write the result. \_\_\_\_\_

33 Unemployment compensation (insurance), from Form(s) 1099-G, Total received \_\_\_\_\_

34 Taxable amount, if any, from the worksheet on page 17 of the instructions. \_\_\_\_\_

35 Add lines 32, 33, 34, and 35. Write the total. This is your total income. \_\_\_\_\_

36 Individual retirement arrangement (IRA) deduction, from the worksheet on page 19. \_\_\_\_\_

37 Write IRA payments made in 1985 that you included on line 36 (\$ \_\_\_\_\_)

38 Deduction for a married couple when both work. Complete and attach Schedule I (Form 1040A), Part III. \_\_\_\_\_

39 Add lines 36 and 37. Write the total. These are your total adjustments. \_\_\_\_\_

40 Subtract line 39 from line 35. Write the result. This is your adjusted gross income. \_\_\_\_\_

41 Total wages, salaries, tips, etc. This should be shown in Box 10 of your W-2 form(s). (Attach Form(s) W-2.) \_\_\_\_\_

42 Interest income. (If the total is over \$400, also complete and attach Schedule I (Form 1040A), Part I.) \_\_\_\_\_

43 Dividends. (If the total is over \$400, also complete and attach Schedule I (Form 1040A), Part II.) \_\_\_\_\_

44 Exclusion. See the instructions on page 16. \_\_\_\_\_

45 Subtract line 44 from line 43. Write the result. \_\_\_\_\_

46 Unemployment compensation (insurance), from Form(s) 1099-G, Total received \_\_\_\_\_

47 Taxable amount, if any, from the worksheet on page 17 of the instructions. \_\_\_\_\_

48 Add lines 45, 46, 47, and 48. Write the total. This is your total income. \_\_\_\_\_

49 Individual retirement arrangement (IRA) deduction, from the worksheet on page 19. \_\_\_\_\_

50 Write IRA payments made in 1985 that you included on line 49 (\$ \_\_\_\_\_)

51 Deduction for a married couple when both work. Complete and attach Schedule I (Form 1040A), Part III. \_\_\_\_\_

52 Add lines 49 and 50. Write the total. These are your total adjustments. \_\_\_\_\_

53 Subtract line 52 from line 48. Write the result. This is your adjusted gross income. \_\_\_\_\_

54 Total wages, salaries, tips, etc. This should be shown in Box 10 of your W-2 form(s). (Attach Form(s) W-2.) \_\_\_\_\_

55 Interest income. (If the total is over \$400, also complete and attach Schedule I (Form 1040A), Part I.) \_\_\_\_\_

56 Dividends. (If the total is over \$400, also complete and attach Schedule I (Form 1040A), Part II.) \_\_\_\_\_

57 Exclusion. See the instructions on page 16. \_\_\_\_\_

58 Subtract line 57 from line 56. Write the result. \_\_\_\_\_

59 Unemployment compensation (insurance), from Form(s) 1099-G, Total received \_\_\_\_\_

60 Taxable amount, if any, from the worksheet on page 17 of the instructions. \_\_\_\_\_

61 Add lines 58, 59, 60, and 61. Write the total. This is your total income. \_\_\_\_\_

62 Individual retirement arrangement (IRA) deduction, from the worksheet on page 19. \_\_\_\_\_

63 Write IRA payments made in 1985 that you included on line 62 (\$ \_\_\_\_\_)

64 Deduction for a married couple when both work. Complete and attach Schedule I (Form 1040A), Part III. \_\_\_\_\_

65 Add lines 62 and 63. Write the total. These are your total adjustments. \_\_\_\_\_

66 Subtract line 65 from line 61. Write the result. This is your adjusted gross income. \_\_\_\_\_

67 Total wages, salaries, tips, etc. This should be shown in Box 10 of your W-2 form(s). (Attach Form(s) W-2.) \_\_\_\_\_

68 Interest income. (If the total is over \$400, also complete and attach Schedule I (Form 1040A), Part I.) \_\_\_\_\_

69 Dividends. (If the total is over \$400, also complete and attach Schedule I (Form 1040A), Part II.) \_\_\_\_\_

70 Exclusion. See the instructions on page 16. \_\_\_\_\_

71 Subtract line 70 from line 69. Write the result. \_\_\_\_\_

72 Unemployment compensation (insurance), from Form(s) 1099-G, Total received \_\_\_\_\_

73 Taxable amount, if any, from the worksheet on page 17 of the instructions. \_\_\_\_\_

74 Add lines 71, 72, 73, and 74. Write the total. This is your total income. \_\_\_\_\_

75 Individual retirement arrangement (IRA) deduction, from the worksheet on page 19. \_\_\_\_\_

76 Write IRA payments made in 1985 that you included on line 75 (\$ \_\_\_\_\_)

77 Deduction for a married couple when both work. Complete and attach Schedule I (Form 1040A), Part III. \_\_\_\_\_

78 Add lines 75 and 76. Write the total. These are your total adjustments. \_\_\_\_\_

79 Subtract line 78 from line 74. Write the result. This is your adjusted gross income. \_\_\_\_\_

80 Total wages, salaries, tips, etc. This should be shown in Box 10 of your W-2 form(s). (Attach Form(s) W-2.) \_\_\_\_\_

81 Interest income. (If the total is over \$400, also complete and attach Schedule I (Form 1040A), Part I.) \_\_\_\_\_

82 Dividends. (If the total is over \$400, also complete and attach Schedule I (Form 1040A), Part II.) \_\_\_\_\_

83 Exclusion. See the instructions on page 16. \_\_\_\_\_

84 Subtract line 83 from line 82. Write the result. \_\_\_\_\_

85 Unemployment compensation (insurance), from Form(s) 1099-G, Total received \_\_\_\_\_

86 Taxable amount, if any, from the worksheet on page 17 of the instructions. \_\_\_\_\_

87 Add lines 84, 85, 86, and 87. Write the total. This is your total income. \_\_\_\_\_

88 Individual retirement arrangement (IRA) deduction, from the worksheet on page 19. \_\_\_\_\_

89 Write IRA payments made in 1985 that you included on line 88 (\$ \_\_\_\_\_)

90 Deduction for a married couple when both work. Complete and attach Schedule I (Form 1040A), Part III. \_\_\_\_\_

91 Add lines 88 and 89. Write the total. These are your total adjustments. \_\_\_\_\_

92 Subtract line 91 from line 87. Write the result. This is your adjusted gross income. \_\_\_\_\_

93 Total wages, salaries, tips, etc. This should be shown in Box 10 of your W-2 form(s). (Attach Form(s) W-2.) \_\_\_\_\_

94 Interest income. (If the total is over \$400, also complete and attach Schedule I (Form 1040A), Part I.) \_\_\_\_\_

95 Dividends. (If the total is over \$400, also complete and attach Schedule I (Form 1040A), Part II.) \_\_\_\_\_

96 Exclusion. See the instructions on page 16. \_\_\_\_\_

97 Subtract line 96 from line 95. Write the result. \_\_\_\_\_

98 Unemployment compensation (insurance), from Form(s) 1099-G, Total received \_\_\_\_\_

99 Taxable amount, if any, from the worksheet on page 17 of the instructions. \_\_\_\_\_

100 Add lines 97, 98, 99, and 100. Write the total. This is your total income. \_\_\_\_\_

101 Individual retirement arrangement (IRA) deduction, from the worksheet on page 19. \_\_\_\_\_

102 Write IRA payments made in 1985 that you included on line 101 (\$ \_\_\_\_\_)

103 Deduction for a married couple when both work. Complete and attach Schedule I (Form 1040A), Part III. \_\_\_\_\_

104 Add lines 101 and 102. Write the total. These are your total adjustments. \_\_\_\_\_

105 Subtract line 104 from line 100. Write the result. This is your adjusted gross income. \_\_\_\_\_

106 Total wages, salaries, tips, etc. This should be shown in Box 10 of your W-2 form(s). (Attach Form(s) W-2.) \_\_\_\_\_

107 Interest income. (If the total is over \$400, also complete and attach Schedule I (Form 1040A), Part I.) \_\_\_\_\_

108 Dividends. (If the total is over \$400, also complete and attach Schedule I (Form 1040A), Part II.) \_\_\_\_\_

109 Exclusion. See the instructions on page 16. \_\_\_\_\_

110 Subtract line 109 from line 108. Write the result. \_\_\_\_\_

111 Unemployment compensation (insurance), from Form(s) 1099-G, Total received \_\_\_\_\_

112 Taxable amount, if any, from the worksheet on page 17 of the instructions. \_\_\_\_\_

113 Add lines 110, 111, 112, and 113. Write the total. This is your total income. \_\_\_\_\_

114 Individual retirement arrangement (IRA) deduction, from the worksheet on page 19. \_\_\_\_\_

115 Write IRA payments made in 1985 that you included on line 114 (\$ \_\_\_\_\_)

116 Deduction for a married couple when both work. Complete and attach Schedule I (Form 1040A), Part III. \_\_\_\_\_

117 Add lines 114 and 115. Write the total. These are your total adjustments. \_\_\_\_\_

118 Subtract line 117 from line 113. Write the result. This is your adjusted gross income. \_\_\_\_\_

119 Total wages, salaries, tips, etc. This should be shown in Box 10 of your W-2 form(s). (Attach Form(s) W-2.) \_\_\_\_\_

120 Interest income. (If the total is over \$400, also complete and attach Schedule I (Form 1040A), Part I.) \_\_\_\_\_

121 Dividends. (If the total is over \$400, also complete and attach Schedule I (Form 1040A), Part II.) \_\_\_\_\_

122 Exclusion. See the instructions on page 16. \_\_\_\_\_

123 Subtract line 122 from line 121. Write the result. \_\_\_\_\_

124 Unemployment compensation (insurance), from Form(s) 1099-G, Total received \_\_\_\_\_

125 Taxable amount, if any, from the worksheet on page 17 of the instructions. \_\_\_\_\_

126 Add lines 123, 124, 125, and 126. Write the total. This is your total income. \_\_\_\_\_

127 Individual retirement arrangement (IRA) deduction, from the worksheet on page 19. \_\_\_\_\_

128 Write IRA payments made in 1985 that you included on line 127 (\$ \_\_\_\_\_)

129 Deduction for a married couple when both work. Complete and attach Schedule I (Form 1040A), Part III. \_\_\_\_\_

130 Add lines 127 and 128. Write the total. These are your total adjustments. \_\_\_\_\_

131 Subtract line 130 from line 126. Write the result. This is your adjusted gross income. \_\_\_\_\_

132 Total wages, salaries, tips, etc. This should be shown in Box 10 of your W-2 form(s). (Attach Form(s) W-2.) \_\_\_\_\_

133 Interest income. (If the total is over \$400, also complete and attach Schedule I (Form 1040A), Part I.) \_\_\_\_\_

134 Dividends. (If the total is over \$400, also complete and attach Schedule I (Form 1040A), Part II.) \_\_\_\_\_

135 Exclusion. See the instructions on page 16. \_\_\_\_\_

136 Subtract line 135 from line 134. Write the result. \_\_\_\_\_

137 Unemployment compensation (insurance), from Form(s) 1099-G, Total received \_\_\_\_\_

138 Taxable amount, if any, from the worksheet on page 17 of the instructions. \_\_\_\_\_

139 Add lines 136, 137, 138, and 139. Write the total. This is your total income. \_\_\_\_\_

140 Individual retirement arrangement (IRA) deduction, from the worksheet on page 19. \_\_\_\_\_

141 Write IRA payments made in 1985 that you included on line 140 (\$ \_\_\_\_\_)

142 Deduction for a married couple when both work. Complete and attach Schedule I (Form 1040A), Part III. \_\_\_\_\_

143 Add lines 140 and 141. Write the total. These are your total adjustments. \_\_\_\_\_

144 Subtract line 143 from line 139. Write the result. This is your adjusted gross income. \_\_\_\_\_

145 Total wages, salaries, tips, etc. This should be shown in Box 10 of your W-2 form(s). (Attach Form(s) W-2.) \_\_\_\_\_

146 Interest income. (If the total is over \$400, also complete and attach Schedule I (Form 1040A), Part I.) \_\_\_\_\_

147 Dividends. (If the total is over \$400, also complete and attach Schedule I (Form 1040A), Part II.) \_\_\_\_\_

148 Exclusion. See the instructions on page 16. \_\_\_\_\_

149 Subtract line 148 from line 147. Write the result. \_\_\_\_\_

150 Unemployment compensation (insurance), from Form(s) 1099-G, Total received \_\_\_\_\_

151 Taxable amount, if any, from the worksheet on page 17 of the instructions. \_\_\_\_\_

152 Add lines 149, 150, 151, and 152. Write the total. This is your total income. \_\_\_\_\_

153 Individual retirement arrangement (IRA) deduction, from the worksheet on page 19. \_\_\_\_\_

154 Write IRA payments made in 1985 that you included on line 153 (\$ \_\_\_\_\_)

155 Deduction for a married couple when both work. Complete and attach Schedule I (Form 1040A), Part III. \_\_\_\_\_

156 Add lines 153 and 154. Write the total. These are your total adjustments. \_\_\_\_\_

157 Subtract line 156 from line 152. Write the result. This is your adjusted gross income. \_\_\_\_\_

158 Total wages, salaries, tips, etc. This should be shown in Box 10 of your W-2 form(s). (Attach Form(s) W-2.) \_\_\_\_\_

159 Interest income. (If the total is over \$400, also complete and attach Schedule I (Form 1040A), Part I.) \_\_\_\_\_

160 Dividends. (If the total is over \$400, also complete and attach Schedule I (Form 1040A), Part II.) \_\_\_\_\_

161 Exclusion. See the instructions on page 16. \_\_\_\_\_

162 Subtract line 161 from line 160. Write the result. \_\_\_\_\_

163 Unemployment compensation (insurance), from Form(s) 1099-G, Total received \_\_\_\_\_

164 Taxable amount, if any, from the worksheet on page 17 of the instructions. \_\_\_\_\_

165 Add lines 162, 163, 164, and 165. Write the total. This is your total income. \_\_\_\_\_

166 Individual retirement arrangement (IRA) deduction, from the worksheet on page 19. \_\_\_\_\_

167 Write IRA payments made in 1985 that you included on line 166 (\$ \_\_\_\_\_)

168 Deduction for a married couple when both work. Complete and attach Schedule I (Form 1040A), Part III. \_\_\_\_\_

169 Add lines 166 and 167. Write the total. These are your total adjustments. \_\_\_\_\_

170 Subtract line 169 from line 165. Write the result. This is your adjusted gross income. \_\_\_\_\_

171 Total wages, salaries, tips, etc. This should be shown in Box 10 of your W-2 form(s). (Attach Form(s) W-2.) \_\_\_\_\_

172 Interest income. (If the total is over \$400, also complete and attach Schedule I (Form 1040A), Part I.) \_\_\_\_\_

173 Dividends. (If the total is over \$400, also complete and attach Schedule I (Form 1040A), Part II.) \_\_\_\_\_

174 Exclusion. See the instructions on page 16. \_\_\_\_\_

175 Subtract line 174 from line 173. Write the result. \_\_\_\_\_

176 Unemployment compensation (insurance), from Form(s) 1099-G, Total received \_\_\_\_\_

177 Taxable amount, if any, from the worksheet on page 17 of the instructions. \_\_\_\_\_

178 Add lines 175, 176, 177, and 178. Write the total. This is your total income. \_\_\_\_\_

179 Individual retirement arrangement (IRA) deduction, from the worksheet on page 19. \_\_\_\_\_

180 Write IRA payments made in 1985 that you included on line 179 (\$ \_\_\_\_\_)

181 Deduction for a married couple when both work. Complete and attach Schedule I (Form 1040A), Part III. \_\_\_\_\_

182 Add lines 179 and 180. Write the total. These are your total adjustments. \_\_\_\_\_

183 Subtract line 182 from line 178. Write the result. This is your adjusted gross income. \_\_\_\_\_

184 Total wages, salaries, tips, etc. This should be shown in Box 10 of your W-2 form(s). (Attach Form(s) W-2.) \_\_\_\_\_

185 Interest income. (If the total is over \$400, also complete and attach Schedule I (Form 1040A), Part I.) \_\_\_\_\_

186 Dividends. (If the total is over \$400, also complete and attach Schedule I (Form 1040A), Part II.) \_\_\_\_\_

187 Exclusion. See the instructions on page 16. \_\_\_\_\_

188 Subtract line 187 from line 186. Write the result. \_\_\_\_\_

189 Unemployment compensation (insurance), from Form(s) 1099-G, Total received \_\_\_\_\_

190 Taxable amount, if any, from the worksheet on page 17 of the instructions. \_\_\_\_\_

191 Add lines 188, 189, 190, and 191. Write the total. This is your total income. \_\_\_\_\_

192 Individual retirement arrangement (IRA) deduction, from the worksheet on page 19. \_\_\_\_\_

193 Write IRA payments made in 1985 that you included on line 192 (\$ \_\_\_\_\_)

194 Deduction for a married couple when both work. Complete and attach Schedule I (Form 1040A), Part III. \_\_\_\_\_

195 Add lines 192 and 193. Write the total. These are your total adjustments. \_\_\_\_\_

196 Subtract line 195 from line 191. Write the result. This is your adjusted gross income. \_\_\_\_\_

197 Total wages, salaries, tips, etc. This should be shown in Box 10 of your W-2 form(s). (Attach Form(s) W-2.) \_\_\_\_\_

198 Interest income. (If the total is over \$400, also complete and attach Schedule I (Form 1040A), Part I.) \_\_\_\_\_

199 Dividends. (If the total is over \$400, also complete and attach Schedule I (Form 1040A), Part II.) \_\_\_\_\_

200 Exclusion. See the instructions on page 16. \_\_\_\_\_

201 Subtract line 200 from line 199. Write the result. \_\_\_\_\_

202 Unemployment compensation (insurance), from Form(s) 1099-G, Total received \_\_\_\_\_

203 Taxable amount, if any, from the worksheet on page 17 of the instructions. \_\_\_\_\_

204 Add lines 201, 202, 203, and 204. Write the total. This is your total income. \_\_\_\_\_

205 Individual retirement arrangement (IRA) deduction, from the worksheet on page 19. \_\_\_\_\_

206 Write IRA payments made in 1985 that you included on line 205 (\$ \_\_\_\_\_)

207 Deduction for a married couple when both work. Complete and attach Schedule I (Form 1040A), Part III. \_\_\_\_\_

208 Add lines 205 and 206. Write the total. These are your total adjustments. \_\_\_\_\_

209 Subtract line 208 from line 204. Write the result. This is your adjusted gross income. \_\_\_\_\_

210 Total wages, salaries, tips, etc. This should be shown in Box 10 of your W-2 form(s). (Attach Form(s) W-2.) \_\_\_\_\_

211 Interest income. (If the total is over \$400, also complete and attach Schedule I (Form 1040A), Part I.) \_\_\_\_\_

212 Dividends. (If the total is over \$400, also complete and attach Schedule I (Form 1040A), Part II.) \_\_\_\_\_

213 Exclusion. See the instructions on page 16. \_\_\_\_\_

214 Subtract line 213 from line 212. Write the result. \_\_\_\_\_

215 Unemployment compensation (insurance), from Form(s) 1099-G, Total received \_\_\_\_\_

216 Taxable amount, if any, from the worksheet on page 17 of the instructions. \_\_\_\_\_

217 Add lines 214, 215, 216, and 217. Write the total. This is your total income. \_\_\_\_\_

218 Individual retirement arrangement (IRA) deduction, from the worksheet on page 19. \_\_\_\_\_

219 Write IRA payments made in 1985 that you included on line 218 (\$ \_\_\_\_\_)

220 Deduction for a married couple when both work. Complete and attach Schedule I (Form 1040A), Part III. \_\_\_\_\_

221 Add lines 218 and 219. Write the total. These are your total adjustments. \_\_\_\_\_

222 Subtract line 221 from line 217. Write the result. This is your adjusted gross income. \_\_\_\_\_

223 Total wages, salaries, tips, etc. This should be shown in Box 10 of your W-2 form(s). (Attach Form(s) W-2.) \_\_\_\_\_

224 Interest income. (If the total is over \$400, also complete and attach Schedule I (Form 1040A), Part I.) \_\_\_\_\_

225 Dividends. (If the total is over \$400, also complete and attach Schedule I (Form 1040A), Part II.) \_\_\_\_\_

226 Exclusion. See the instructions on page 16. \_\_\_\_\_

227 Subtract line 226 from line 225. Write the result. \_\_\_\_\_

228 Unemployment compensation (insurance), from Form(s) 1099-G, Total received \_\_\_\_\_

229 Taxable amount, if any, from the worksheet on page 17 of the instructions. \_\_\_\_\_

230 Add lines 227, 228, 229, and 230. Write the total. This is your total income. \_\_\_\_\_

231 Individual retirement arrangement (IRA) deduction, from the worksheet on page 19. \_\_\_\_\_

232 Write IRA payments made in 1985 that you included on line 231 (\$ \_\_\_\_\_)

233 Deduction for a married couple when both work. Complete and attach Schedule I (Form 1040A), Part III. \_\_\_\_\_

234 Add lines 231 and 232. Write the total. These are your total adjustments. \_\_\_\_\_

235 Subtract line 234 from line 230. Write the result. This is your adjusted gross income. \_\_\_\_\_

236 Total wages, salaries, tips, etc. This should be shown in Box 10 of your W-2 form(s). (Attach Form(s) W-2.) \_\_\_\_\_

237 Interest income. (If the total is over \$400, also complete and attach Schedule I (Form 1040A), Part I.) \_\_\_\_\_

238 Dividends. (If the total is over \$400, also complete and attach Schedule I (Form 1040A), Part II.) \_\_\_\_\_

239 Exclusion. See the instructions on page 16. \_\_\_\_\_

240 Subtract line 239 from line 238. Write the result. \_\_\_\_\_

241 Unemployment compensation (insurance), from Form(s) 1099-G, Total received \_\_\_\_\_

242 Taxable amount, if any, from the worksheet on page 17 of the instructions. \_\_\_\_\_

243 Add lines 240, 241, 242, and 243. Write the total. This is your total income. \_\_\_\_\_

244 Individual retirement arrangement (IRA) deduction, from the worksheet on page 19. \_\_\_\_\_

245 Write IRA payments made in 1985 that you included on line 244 (\$ \_\_\_\_\_)

246 Deduction for a married couple when both work. Complete and attach Schedule I (Form 1040A), Part III. \_\_\_\_\_

247 Add lines 244 and 245. Write the total. These are your total adjustments. \_\_\_\_\_

248 Subtract line 247 from line 243. Write the result. This is your adjusted gross income. \_\_\_\_\_

249 Total wages, salaries, tips, etc. This should be shown in Box 10 of your W-2 form(s). (Attach Form(s) W-2.) \_\_\_\_\_

250 Interest income. (If the total is over \$400, also complete and attach Schedule I (Form 1040A), Part I.) \_\_\_\_\_

251 Dividends. (If the total is over \$400, also complete and attach Schedule I (Form 1040A), Part II.) \_\_\_\_\_

252 Exclusion. See the instructions on page 16. \_\_\_\_\_

253 Subtract line 252 from line 251. Write the result. \_\_\_\_\_

254 Unemployment compensation (insurance), from Form(s) 1099-G, Total received \_\_\_\_\_

255 Taxable amount, if any, from the worksheet on page 17 of the instructions. \_\_\_\_\_

256 Add lines 253, 254, 255, and 256. Write the total. This is your total income. \_\_\_\_\_

257 Individual retirement arrangement (IRA) deduction, from the worksheet on page 19. \_\_\_\_\_

258 Write IRA payments made in 1985 that you included on line 257 (\$ \_\_\_\_\_)

259 Deduction for a married couple when both work. Complete and attach Schedule I (Form 1040A), Part III. \_\_\_\_\_

260 Add lines 257 and 258. Write the total. These are your total adjustments. \_\_\_\_\_

261 Subtract line 260 from line 256. Write the result. This is your adjusted gross income. \_\_\_\_\_

262 Total wages, salaries, tips, etc. This should be shown in Box 10 of your W-2 form(s). (Attach Form(s) W-2.) \_\_\_\_\_

263 Interest income. (If the total is over \$400, also complete and attach Schedule I (Form 1040A), Part I.) \_\_\_\_\_

264 Dividends. (If the total is over \$400, also complete and attach Schedule I (Form 1040A), Part II.) \_\_\_\_\_

265 Exclusion. See the instructions on page 16. \_\_\_\_\_

266 Subtract line 265 from line 264. Write the result. \_\_\_\_\_

267 Unemployment compensation (insurance), from Form(s) 1099-G, Total received \_\_\_\_\_

268 Taxable amount, if any, from the worksheet on page 17 of the instructions. \_\_\_\_\_

269 Add lines 266, 267, 268, and 269. Write the total. This is your total income. \_\_\_\_\_

270 Individual retirement arrangement (IRA) deduction, from the worksheet on page 19. \_\_\_\_\_

271 Write IRA payments made in 1985 that you included on line 270 (\$ \_\_\_\_\_)

272 Deduction for a married couple when both work. Complete and attach Schedule I (Form 1040A), Part III. \_\_\_\_\_

273 Add lines 270 and 271. Write the total. These are your total adjustments. \_\_\_\_\_

274 Subtract line 273 from line 269. Write the result. This is your adjusted gross income. \_\_\_\_\_

275 Total wages, salaries, tips, etc. This should be shown in Box 10 of your W-2 form(s). (Attach Form(s) W-2.) \_\_\_\_\_

276 Interest income. (If the total is over \$400, also complete and attach Schedule I (Form 1040A), Part I.) \_\_\_\_\_

277 Dividends. (If the total is over \$400, also complete and attach Schedule I (Form 1040A), Part II.) \_\_\_\_\_

278 Exclusion. See the instructions on page 16. \_\_\_\_\_

279 Subtract line 278 from line 277. Write the result. \_\_\_\_\_

280 Unemployment compensation (insurance), from Form(s) 1099-G, Total received \_\_\_\_\_

281 Taxable amount, if any, from the worksheet on page 17 of the instructions. \_\_\_\_\_

282 Add lines 279, 280, 281, and 282. Write the total. This is your total income. \_\_\_\_\_

283 Individual retirement arrangement (IRA) deduction, from the worksheet on page 19. \_\_\_\_\_

284 Write IRA payments made in 1985 that you included on line 283 (\$ \_\_\_\_\_)



## 1984 Instructions for Form 1040EZ

## You can use this form if:

- Your filing status is single.
- You do not claim exemptions for being 65 or over, OR for being blind.
- You do not claim any dependents.
- Your taxable income is less than \$10,000.
- You had only wages, salaries, and tips, and your interest income was \$100 or less. **Caution:** If you received tips (including allocated tips) that you did not report to your employer, you may not be able to use Form 1040EZ. See page 15 in the instruction booklet.

If you can't use this form, you must use Form 1040A or 1040 instead. See pages 1 through 11 in the instructions. If you are uncertain about your filing status, dependents, or exemptions, read the step-by-step instructions for Form 1040A that begin on page 7.

It will make it easier for us to process your return if you do the following:

1. Keep your numbers inside the boxes.
  2. Do not use dollar signs.
- You may find calculations easier if you round off cents to whole dollars. See page 12 of the instructions for details.

## Name and address

Use the mailing label we sent you. After you complete your return, carefully place the label in the name and address area. Mark through any errors on the label and print the *correct* information right on the label. If you don't have a label, print the information on the name and address lines.

## Presidential election campaign fund

Congress set up this fund to help pay for Presidential election campaigns. You may have one of your tax dollars go to this fund by checking the box. Checking this box does not change the tax or refund shown on your return.

## Figure your tax

**Line 1.** Enter on line 1 the total amount you received in wages, salaries, and tips. This should be shown in Box 9 of your Federal income tax return (Form W-2). If you don't receive your W-2 form by February 15, contact your local IRS office. Attach the first copy of Copy B of your W-2 form to your return.

**Line 2.** Enter on line 2 the total interest income you received from all sources, such as banks, savings and loans, and credit unions. You should receive a **Form 1099-INT** from each institution that paid you interest.

You cannot use Form 1040EZ if your total interest income is over \$400, or you received interest income from an All-Savers Certificate.

**Line 3.** You can deduct 25% of what you gave to qualified charitable organizations in 1984. But if you gave \$300 or more, you can't deduct more than \$75. Complete the worksheet on page 21 of the instructions to figure your deduction, and enter the amount on line 3.

**Line 6.** Every taxpayer is entitled to one \$1,000 personal exemption. If you are also entitled to additional exemptions for himself or herself, for blindness, for your spouse, or for your dependent children or other dependents, you cannot use this form.

**Line 8.** Enter the amount of Federal income tax withheld. This should be shown in Box 9 of your 1984 W-2 form. If you had an employer who had no wages or other \$1,360 or less, see page 21 of the instructions. If you want IRS to figure your tax, you must complete line 8, sign, and date your return. If you want to figure your own tax, continue with these instructions.

**Line 9.** Use the amount on line 7 to find your tax in the tax table on pages 31-36 of the instructions. Be sure to use the column in the tax table for **single** taxpayers. Enter the amount of tax on line 9. If your tax from the tax table is zero, write 0.

## Refund or amount you owe—Compare line 8 with line 9.

**Line 10.** If line 8 is larger than line 9, you are entitled to a refund. Subtract line 9 from line 8, and enter the result on line 10.

**Line 11.** If line 9 is larger than line 8, you owe more tax. Subtract line 8 from line 9, and enter the result on line 11. Attach your check or money order for the full amount. Write your social security number and "1984 Form 1040EZ" on your payment.

## Sign your return

You must sign and date your return. If you pay someone to prepare your return, that person must also sign it below the space for your signature and supply the other information required by IRS. See page 27.

File your return by **April 15, 1985**. Mail it to us in the addressed envelope that came with the instruction booklet. If you don't have an addressed envelope, see page 30 of the instructions for the address.

## Mailing your return

U.S.G.P.O. 1984-423-036 11-15559-443

Department of the Treasury Internal Revenue Service  
**1984 Form 1040EZ Income Tax Return for Single filers with no dependents**

OMB No. 1545-0075

Use the IRS mailing label. If you don't have one, please print:

Please print your numbers like this:

1234567890

Social security number

Print your name above (last, first, and last)

Print your home address (number and street)

List each item of part after State and ZIP code

## Presidential Election Campaign Fund

Check box if you want \$1 of your tax to go to this fund: ☐

## Figure your tax

**1** Total wages, salaries, and tips. This should be shown in Box 10 of your W-2 form(s). (Attach your W-2 form(s).) **1**

**2** Interest income of \$400 or less. If the total is more than \$400, you cannot use Form 1040EZ. **2**

**3** Add line 1 and line 2. This is your **adjusted gross income**. **3**

**4** Allowable part of your charitable contributions. Complete the worksheet on page 21 of the instruction booklet. Do not enter more than \$75. **4**

**5** Subtract line 4 from line 3. **5**

**6** Amount of your personal exemption. **6**

**7** Subtract line 6 from line 5. This is your **taxable income**. **7**

**8** Enter your Federal income tax withheld. This should be shown in Box 9 of your W-2 form(s). **8**

**9** Use the single column in the tax table on pages 31-36 of the instruction booklet to find the tax on your taxable income on line 7. Enter the amount of tax. **9**

**10** If line 8 is larger than line 9, subtract line 9 from line 8. Enter the amount of your refund. **10**

**11** If line 9 is larger than line 8, subtract line 8 from line 9. Enter the amount you owe. Attach check or money order for the full amount, payable to "Internal Revenue Service." **11**

**Sign** I have read this return. Under penalties of perjury, I declare that to the best of my knowledge and belief, the return is true, correct, and complete.

Your signature

Date

For Privacy Act and Paperwork Reduction Act Notice, see page 41.

SCHEDULES A&B (Form 1040) Individual Income Tax Return (9)		OMB No. 1545-0074 <b>1984</b> 07	
Name(s) as shown on Form 1040		Your social security number	
<b>Schedule A—Itemized Deductions</b> (Schedule B is on back) <b>▶ Attach to Form 1040 ▶ See instructions for Schedules A and B (Form 1040).</b>			
<b>Medical and Dental Expenses</b> (Do not include expenses reimbursed or paid by others.) (See instructions on page 19)	1 Prescription medicines and drugs, and insulin 2 Doctors, dentists, nurses, hospitals, insurance premiums you paid for medical and dental care, etc. b Transportation and lodging c Other (list—include hearing aids, dentures, eyeglasses, etc.) ▶ 3 Add lines 1 through 2c, and write the total here 4 Multiply the amount on Form 1040, line 33, by 5% (.05) 5 Subtract line 4 from line 3. If zero or less, write 0. <b>Total medical and dental</b> ▶	1 2a 2b 2c 3 4 5	
<b>Taxes You Paid</b> (See instructions on page 20)	6 State and local income taxes 7 Real estate taxes 8 a General sales tax (see sales tax tables in instruction booklet) b General sales tax on motor vehicles 9 Other taxes (list—include personal property taxes) ▶ 10 Add line amounts on lines 6 through 9. Write line total here. <b>Total taxes</b> ▶	6 7 8a 8b 9 10	
<b>Interest You Paid</b> (See instructions on page 20)	11 a Home mortgage interest you paid to financial institutions b Home mortgage interest you paid to individuals (show that person's name and address) ▶ 12 Total credit card and charge account interest you paid 13 Other interest you paid (list) ▶ 14 Add the amounts on lines 11a through 13. Write the total here. <b>Total interest</b> ▶	11a 11b 12 13 14	
<b>Contributions You Made</b> (See instructions on page 20)	15 a Cash contributions (if you gave \$3,000 or more to any one organization, report these contributions on line 15b) b Cash contributions totaling \$3,000 or more to any one organization (Show to whom you gave and how much you gave) ▶ 16 Other than cash (attach required statement) 17 Carryover from prior year 18 Add the amounts on lines 15a through 17. Write the total here. <b>Total contributions</b> ▶	15a 15b 16 17 18	
<b>Casualty and Theft Losses</b> (See instructions on page 21)	19 Total casualty or theft losses (You must attach Form 4684 or similar statement) (see page 21 of instructions) ▶ 20 Union and professional dues 21 Tax return preparation fee 22 Other (list type and amount) ▶	19 20 21 22	
<b>Miscellaneous Deductions</b> (See instructions on page 21)	23 Add the amounts on lines 20 through 22. Write the total here. <b>Total miscellaneous</b> ▶ 24 Add the amounts on lines 5, 10, 14, 18, 19, and 23. Write your answer here. 25 If you checked Form 1040 { Filing Status box 2a or 5, write \$3,400 Filing Status box 1 or 4, write \$2,300 Filing Status box 3, write \$1,700 } 26 Subtract line 25 from line 24. Write your answer here and on Form 1040, line 34a. (If line 25 is more than line 24, see the instructions for line 26 on page 22.)	22 23 24 25 26	
<b>Summary of Itemized Deductions</b> (See instructions on page 22)		<b>Schedule A (Form 1040) 1984</b>	

Schedules A-B (Form 1040) 1984		Schedule B—Interest and Dividend Income	OMB No. 1545-0074 Page 2
Name(s) as shown on Form 1040 (Do not enter name and social security number if shown on other side.)		Your social security number	
<b>Part I Interest Income</b>	If you received more than \$400 in interest income, you must complete Part I and list ALL interest received. If you received interest as a nominee for another, or if you received interest on paid accounts from securities transferred between interest payment dates, or if you received any interest from an All-Savers Certificate, see page 22.		
(See Instructions on pages 8 and 22) <b>Also complete Part III</b>			
	Interest income	Amount	
1 Interest income from seller-financed mortgages. (See instructions and show name of payer.) ▶	1		
2 Other interest income (list name of payer) ▶	2		
3 Add the amounts on lines 1 and 2. Write the total here and on Form 1040, line 8 ▶	3		
<b>Part II Dividend Income</b>	If you received more than \$400 in gross dividends (including capital gain distributions) and other distributions on stock, or you are electing to exclude qualified reinvested dividends from a public utility, complete Part II. If you received dividends as a nominee for another, see page 22.		
(See Instructions on pages 8 and 22) <b>Also complete Part III</b>			
	Name of payer	Amount	
4			
5 Add the amounts on line 4. Write the total here	5		
6 Capital gain distributions. Enter here and on line 15, Schedule D.	6		
7 Nonexcludable distributions. (See Schedule D instructions for adjustment to basis.)	7		
8 Exclusion of qualified reinvested dividends from a public utility. (See page 23 of Instructions.)	8		
9 Add the amounts on lines 6, 7, and 8. Write the total here	9		
10 Subtract line 9 from line 5. Write the result here and on Form 1040, line 9a *If you received capital gain distributions for the year and you do not need Schedule D to report any other gains or losses, do not file that schedule. Instead, enter 40% of your capital gain distributions on Form 1040, line 1-d.	10		
<b>Part III Foreign Accounts and Foreign Trusts</b>	If you received more than \$400 of interest or dividends, OR if you had a foreign account or were a grantor of, or a transferor to, a foreign trust, you must answer both questions in Part III. If at any time during the tax year, did you have an interest in or a signature or other authority over a bank account, securities account, or other financial account in a foreign country? (See page 23 of the Instructions for exceptions and filing requirements for Form 1040-22 1 ) If "Yes," write the name of the foreign country ▶	Yes	No
11			
12 Were you the grantor of, or transferor to, a foreign trust which existed during the current tax year, whether or not you have any beneficial interest in it? If "Yes," you may have to file Forms 3520, 3520-A, or 926.			
<b>For Paperwork Reduction Act Notice, see Form 1040 Instructions.</b>			
		Schedule B (Form 1040) 1984	

**SCHEDULE SE**  
(Form 1040)

Department of the Treasury  
Internal Revenue Service

**OMB No. 1545-0074**  
**1984**  
18

**Computation of Social Security Self-Employment Tax**  
▶ See instructions for Schedule SE (Form 1040)

Name of self-employed person (as shown on social security card) ▶ Attach to Form 1040

Social security number ▶

**Part I Regular Computation of Net Earnings from Self-Employment**

**Note:** If you performed services for certain churches or church-controlled organizations and you are not a minister or a member of a religious order, see the instructions.

- 1 Net profit or (loss) from Schedule F (Form 1040), line 56 or line 89, and farm partnerships, Schedule K-1 (Form 1065), line 17a
- 2 Net profit or (loss) from Schedule C (Form 1040), line 32, Schedule K-1 (Form 1065), line 17a (other than farming), and Form W-2 wages of \$100 or more from an electing church or church-controlled organization. (See instructions for other income to report.)

**Note:** Check here if you are exempt from self-employment tax on your earnings as a minister, member of a religious order, or Christian Science practitioner because you filed Form 4361. See instructions for kinds of income to report. If you have other earnings of \$400 or more that are subject to self-employment tax, include those earnings on this line.

**Part II Optional Computation of Net Earnings from Self-Employment**  
(See "Who Can Use Schedule SE")

Generally, this part may be used only if you meet any of the following tests:

- A Your gross farm profits (Schedule F (Form 1040), line 31, or line 87) were not more than \$2,400, or
- B Your gross farm profits (Schedule F (Form 1040), line 31, or line 87) were more than \$2,400 and your net farm profits (Schedule F (Form 1040), line 56 or line 89) were less than \$1,600, or
- C Your net nonfarm profits (Schedule C (Form 1040), line 32) were less than \$1,600 and also less than two thirds (2/3) of your gross nonfarm income (Schedule C (Form 1040), line 5).

See instructions for other limitations.

3 Maximum income for optional methods	3	\$1,600.00
4 Farm Optional Method—If you meet test A or B above, enter two thirds (2/3) of gross profits from Schedule F (Form 1040), line 31 or line 87, and farm partnerships, Schedule K-1 (Form 1065), line 17b, or \$1,600, whichever is smaller	4	
5 Subtract line 4 from line 3	5	
6 Nonfarm Optional Method—If you meet test C, enter the smaller of two thirds (2/3) of gross nonfarm income from Schedule C (Form 1040), line 5, and Schedule K-1 (Form 1065), line 17c (other than farming), or \$1,600, or if you elected the farm optional method, the amount on line 5	6	

**Part III Computation of Social Security Self-Employment Tax**

- 7 Enter the amount from Part I, line 1, or, if you elected the farm optional method, Part II, line 4
- 8 Enter the amount from Part I, line 2, or, if you elected the nonfarm optional method, Part II, line 6
- 9 Add lines 7 and 8. If less than \$400, you are not subject to self-employment tax. Do not fill in the rest of the schedule. (Exception: If this line is less than \$400 and you are an employee of an electing church or church-controlled organization, complete the schedule unless this line is a loss. See instructions.)
- 10 The largest amount of combined wages and self-employment earnings subject to social security or railroad retirement tax (Tier I) for 1984 is

11 a Total social security wages and tips from Forms W-2 and railroad retirement compensation (Tier I). Note: U.S. Government employees whose wages are only subject to social security taxes (as indicated on their Form W-2) and employees of certain church-controlled organizations, should not include those wages on this line (see instructions).

b Unreported tips subject to social security tax from Form 4137, line 9, or to railroad retirement tax (Tier I)

c Add lines 11a and 11b

12 a Subtract line 11c from line 10

b Enter your "qualified" U.S. Government wages if you are required to use the worksheet in Part III of the instructions. 12b

c Enter your Form W-2 wages from an electing church or church-controlled organization. 12c

13 Enter the smaller of line 9 or line 12a

If line 13 is \$37,800 or more, fill in \$4,271.40 on line 14. Otherwise, multiply line 13 by 1.13 and enter the result on line 14

14 Self-employment tax. Enter this amount on Form 1040, line 51

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**SCHEDULE C**  
(Form 1040)

Department of the Treasury  
Internal Revenue Service

**OMB No. 1545-0074**  
**1984**  
09

**Profit or (Loss) From Business or Profession**  
(Sole Proprietorship)  
Partnerships, Joint Ventures, etc., Must File Form 1065.  
▶ Attach to Form 1040 or Form 1041. ▶ See instructions for Schedule C (Form 1040).

Name of proprietor

Social security number

**Part I Main business activity (see instructions)**

A Business name and address ▶ C Employer ID number ▶

D Product or Service ▶

E Method(s) used to value closing inventory

F Was there any change in determining quantities, costs, or valuations between opening and closing inventory?

If "Yes," attach explanation

G Did you deduct expenses for an office in your home?

Part II Income

1 a Gross receipts or sales

b Less: Returns and allowances

c Subtract line 1b from line 1a and enter the balance here

2 Cost of goods sold and/or operations (from Part III, line 8)

3 Subtract line 2 from line 1c and enter the gross profit here

4 a Windfall Profit Tax Credit or Refund received in 1984 (see instructions)

b Other income

5 Add lines 3, 4a, and 4b. This is the gross income

Part III Deductions

6 Advertising

7 Bad debts from sales or services (Cash method taxpayers, see instructions)

8 Bank service charges

9 Car and truck expenses

10 Commissions

11 Depreciation

12 Depreciation and Section 179 deduction from Form 4562 (not included in Part III below)

13 Dues and publications

14 Employee benefit programs

15 Freight (not included in Part III below)

16 Insurance

17 Interest on business indebtedness

18 Laundry and cleaning

19 Legal and professional services

20 Office expense

21 Pension and profit-sharing plans

22 Rent on business property

31 Add amounts in columns for lines 6 through 30. These are the total deductions

32 Net profit or (loss). Subtract line 31 from line 5 and enter the result. If a profit, enter on Form 1040, line 12, and on Schedule SE, Part I, line 2 (or Form 1041, line 6). If a loss, you MUST go on to line 33.

33 If you have a loss, you MUST answer this question: "Do you have amounts for which you are not at risk in this business (see instructions)?" Yes ☐ No ☐ If "Yes," you MUST attach Form 970. If "No," enter the loss on Form 1040, line 12, and on Schedule SE, Part I, line 2 (or Form 1041, line 6).

Part III Cost of Goods Sold and/or Operations (See Schedule C instructions for Part III)

1 Inventory at beginning of year (if different from last year's closing inventory, attach explanation)

2 Purchases less cost of items withdrawn for personal use

3 Cost of labor (do not include salary paid to yourself)

4 Materials and supplies

5 Other costs

6 Add lines 1 through 5

7 Less: Inventory at end of year

8 Cost of goods sold and/or operations. Subtract line 7 from line 6. Enter here and in Part I, line 2, above.

For Paperwork Reduction Act Notice, see Form 1040 instructions. U.S. GOVERNMENT PRINTING OFFICE: 1983-408-887



Schedule D (Form 1098) 1984		Page <b>2</b>
Name(s) as shown on Form 1040 (Do not enter name and social security number if shown on other side)		Your social security number
<b>Part III Summary of Parts I and II</b>		
<p>20 Combine lines 8 and 19, and enter the net gain or (loss) here  <b>Note:</b> If line 20 is a loss, skip lines 21 through 23 and complete lines 24 and 25. If line 20 is a gain complete lines 21 through 23 and skip lines 24 and 25</p> <p>21 If line 20 shows a gain, enter the smaller of line 19 or line 20. Enter zero if there is a loss or no entry on line 19</p> <p>22 Enter 60% of line 21</p> <p>23 If line 22 is more than zero, you may be liable for the alternative minimum tax. See Form 6251.</p> <p>24 Subtract line 22 from line 20. Enter here and on Form 1040, line 13</p> <p>25 If line 20 shows a loss, enter one of the following amounts:  a. If line 8 is zero or a net gain, enter 50% of line 20.  b. If line 19 is zero or a net gain, enter 50% of line 20, or  c. If line 8 and line 19 are net losses, enter amount on line 8 added to 50% of the amount on line 19</p> <p>26 Enter here and as a loss on Form 1040, line 13, the smallest of:  a. The amount on line 24.  b. \$3,000 (\$1,500 if married and filing a separate return), or  c. Taxable income, as adjusted.</p>	<div style="border: 1px solid black; width: 40px; height: 40px; margin: 0 auto; position: relative;"> <span style="position: absolute; top: 0; right: 0; font-size: 10px;">21</span> <span style="position: absolute; bottom: 0; left: 0; font-size: 10px;">20</span> </div> 22 23 24 25	
<b>Part IV Computation of Post-1969 Capital Loss Carryovers from 1984 to 1985</b> (Complete this part if the loss on line 24 is more than the loss on line 25)		
<p>26 Enter loss shown on line 8. If none, enter zero and skip lines 27 through 30, then go to line 31.</p> <p>27 Enter gain shown on line 19. If that line is blank or shows a loss, enter zero.</p> <p>28 Reduce any loss on line 26 to the extent of any gain on line 27.</p> <p>29 Enter smaller of line 25 or line 28.</p> <p>30 Subtract line 29 from line 28. This is your short-term capital loss carryover from 1984 to 1985.</p> <p>31 Subtract line 29 from line 25. (Note: If you skipped lines 27 through 30, enter amount from line 25).</p> <p>32 Enter loss on line 19. If none, enter zero and skip lines 33 through 36.</p> <p>33 Enter gain shown on line 8. If that line is blank or shows a loss, enter zero.</p> <p>34 Reduce any loss on line 32 to the extent of any gain on line 33.</p> <p>35 Multiply amount on line 31, by 2.</p> <p>36 Subtract line 35 from line 34. This is your long-term capital loss carryover from 1984 to 1985.</p>	26 27 28 29 30 31 32 33 34 35 36	
<b>Part V Complete this Part Only if You Elect Out of the Installment Method and Report a Note or Other Obligation at Less Than Full Face Value</b>		
<input type="checkbox"/> Check here if you elect out of the installment method. Enter the face amount of the note or other obligation. ▶ Enter the percentage of valuation of the note or other obligation. ▶		
<b>Part VI Reconciliation of Forms 1099-B with Tax Return</b> (Complete this part if you received one or more Forms 1099-B or equivalent statement reporting sales of stock, bonds, etc. or bartering income.)		
<b>SECTION A—Reconciliation of Sales of Stocks, Bonds, etc.</b>		
<p>37 Total sales of stock, bonds, etc. from Forms 1099-B or equivalent statement received from your brokers</p> <p>38 Proceeds from sale or exchange of capital assets reported on Schedule D, but not included in line 37</p> <p>39 Add lines 37 and 38</p> <p>40 Part of line 37 not reported on Schedule D this year, attach explanation</p> <p>41 Subtract line 40 from line 39</p> <p><b>Note:</b> This amount on line 41 should be the same as the total of all amounts on page 1, lines 1 and 9 of column d</p>	37 38 39 40 41	
<b>SECTION B—Reconciliation of Bartering Income</b>		
<p>Indicate below the amount of bartering income reported on each form or schedule</p> <p>42 Form 1040, line 22</p> <p>43 Schedule C (Form 1040)</p> <p>44 Schedule D (Form 1040)</p> <p>45 Schedule E (Form 1040)</p> <p>46 Schedule F (Form 1040)</p> <p>47 Other (identify) (if not taxable, indicate reason—attach additional sheets if necessary) ▶</p> <p>48 Total (add lines 42 through 47)</p> <p><b>Note:</b> The amount on line 48 should be the same as the total bartering on all Forms 1099-B or equivalent statements received</p>		

U.S. GOVERNMENT PRINTING OFFICE: 1984-242-681 22 JAN 1984

# **SCHEDULE E**

**(Form 1040)**

Supplemental Income Schedule

(From rents and royalties, partnerships, estates, and trusts, etc.)

Department of the Treasury

Internal Revenue Service (IRS)

Attach to Form 1040. See instructions for Schedule E (Form 1040).

Name(s) as shown on Form 1040

OMB No. 1545-0047

1984

13

Your social security number

## **Part I Rents and Royalty Income or Loss**

1 Did you or a member of your family use for personal purposes any rental property listed below for more than the greater of 14 days or 10% of the total days rented at fair rental value during the tax year?

2 Description of Properties (Show kind and location for each)

Property A

Property B

Property C

**Rental and Royalty Income**

3 a Rents received

b Royalties received

**Rental and Royalty Expenses**

4 Advertising

5 Auto and travel

6 Cleaning and maintenance

7 Commissions

8 Insurance

9 Interest

10 Legal and other professional fees

11 Repairs

12 Supplies

13 Taxes (Do not include Windfall Profit Tax here. See Part III, line 37.)

14 Utilities

15 Wages and salaries

16 Other (list) ▶

**Total**

(Add columns A, B, and C)

3

17 Total expenses other than depreciation and depletion. Add lines 4 through 16

18 Depreciation expense (See instructions) or depletion

19 Total. Add lines 17 and 18

20 Income or (loss) from rental or royalty properties. Subtract line 19 from line 3a (rents) or 3b (royalties)

21 Add properties with profits on line 20, and write the total profits here

22 Add properties with losses on line 20, and write the total (losses) here

23 Combine amounts on lines 21 and 22, and write the net profit or (loss) here

24 Net farm rental profit or (loss) from Form 4835, line 49

25 Total rental or royalty income or (loss). Combine amounts on lines 23 and 24, and write the total here. If Parts II, III, and IV on page 2 do not apply to you, write the amount from line 25 on Form 1040, line 18. Otherwise, include the amount in line 39 on page 2 of Schedule E.

**For Paperwork Reduction Act notice, see Form 1040 Instructions.**

Schedule E (Form 1040) 1984

25

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25

Schedule E (Form 1040) 1984

Name(s) as shown on Form 1040 (Do not enter name and social security number shown on other side)

13

Page 2

Your social security number

## **Part II Income or Losses from Partnerships, Estates or Trusts, or S Corporations**

If you report a loss below, and have amounts invested in that activity for which you are not at risk, you may have to file Form 6198. See instructions.

(a) Name

(b) Check if foreign partnership

(c) Employer identification number

(d) Net loss (see instructions for at-risk limitation)

(e) Net income

Partnerships

26 Add amounts in columns (d) and (e) and write the total(s) here

27 Combine amounts in columns (d) and (e), line 26, and write the net income or (loss) here

28 Deduction for section 179 property (from Form 1065, Schedule K-1). (See instructions for limitations.)

29 Total partnership income or (loss). Combine amounts on lines 27 and 28. Write the total here and include in line 39 below

26

27

28

29

30 Add amounts in columns (d) and (e) and write the total(s) here

31 Total estate or trust income or (loss). Combine amounts in columns (d) and (e), line 30. Write the total here and include in line 39 below

30

31

32 Add amounts in columns (d) and (e) and write the total(s) here

33 Combine amounts in columns (d) and (e), line 32, and write the net income or (loss) here

34 Deduction for section 179 property (from Form 1120S, Schedule K-1). (See instructions for limitations.)

35 Total S corporation income or (loss). Combine amounts on lines 33 and 34. Write the total here and include in line 39 below

32

33

34

35

**Part III Windfall Profit Tax Summary**

36 Windfall profit tax credit or refund received in 1984 (see instructions)

37 Windfall profit tax withheld in 1984 (see instructions)

38 Combine amounts on lines 36 and 37. Write the total here and include in line 39 below

36

37

38

**Part IV Summary**

39 TOTAL income or (loss). Combine lines 25, 29, 31, 35, and 38. Write total here and on Form 1040, line 18 ▶

40 Farm and fisherman. Write your share of GROSS FARMING AND FISHING INCOME applicable to parts I and II

39

40

**Part V Depreciation Claimed in Part I.—Complete only if property was placed in service before January 1, 1981. For more space, use a separate sheet. If you placed any property in service after December 31, 1980, use Form 4562 for all property; do NOT complete Part V.**

(a) Description of property

(b) Date acquired

(c) Cost or other basis

(d) Depreciation method used

(e) Depreciation claimed for this year

(f) Life or rate

Property A

Totals (Property A)

Property B

Totals (Property B)

Property C

Totals (Property C)

23

**SCHEDULE F (Form 1040)**  
Department of the Treasury  
Internal Revenue Service (O)

OMB No. 1545-0074  
**1984**  
Social security number (SSN) 14

**Farm Income and Expenses**  
▶ Attach to Form 1040, Form 1041, or Form 1065  
▶ See instructions for Schedule F (Form 1040).

If you disposed of commodities (received under the payments-in-kind (PIK) program, check the boxes that apply:  
☐ Fed for livestock ☐ Sold and reported in income

**Part I Farm Income—Cash Method**  
Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.  
Sales of livestock and other items you bought for resale

a. Description	b. Amount	c. Code or other basis
1 Livestock ▶		
2 Other items ▶		
3 Totals		
4 Profit or (loss), subtract line 3, column c, from line 3, column b		

**Part II Farm Deductions—Cash or Accrual Method**  
Do not include personal or living expenses (such as taxes, insurance, repairs, etc., on your home), which do not produce farm income. Reduce the amount of your farm deductions by any reimbursement before entering the deduction below.

Items	Amount
32 a. Labor hired	
b. Jobs credit	
c. Balance (subtr. line 32b from line 32a)	
33 Repairs, maintenance	
34 Interest	
35 Rent of farm, pasture	
36 Feed purchased	
37 Seeds, plants purchased	
38 Fertilizers, lime, chemicals	
39 Machine hire	
40 Supplies purchased	
41 Breeding fees	
42 Veterinary fees, medicine	
43 Gasoline, fuel, oil	
44 Storage, warehousing	
45 Taxes	
46 Insurance	
47 Utilities	
48 Freight, trucking	
49 Conservation expenses	
50 Land clearing expenses (see instructions for limitations)	
51 Pension and profit-sharing plans	
52 Employee benefit programs other than line 51	
53 Unrecapitalized Section 179 deduction (from Form 4562)	
54 Other (specify) ▶	
55 Total deductions (add lines 32c through 54)	

**Sales of Livestock and Produce You Raised and Other Farm Income**

Kind	Amount
5 Cattle and calves	
6 Sheep	
7 Swine	
8 Poultry	
9 Dairy products	
10 Eggs	
11 Wool	
12 Cotton	
13 Tobacco	
14 Vegetables	
15 Soybeans	
16 Corn	
17 Other grains	
18 Hay and straw	
19 Fruits and nuts	
20 Machine work	
21 a. Patronage dividends	
b. Less: Nonincome items	
c. Net patronage dividends	
22 Per unit reliefs	
23 Nonpatronage distributions from exempt cooperatives	
24 Agricultural program payments a. Cash	
b. Materials and services	
25 Commodity credit loans under election (or forfeited)	
26 Federal gasoline tax credit	
27 State gasoline tax refund	
28 Crop insurance proceeds	
29 Other (specify) ▶	
30 Add amounts in column for lines 5 through 29	
31 Gross profits (add lines a and 30)	
32 Net farm profit or (loss) (subtract line 55 from line 31). If a profit, enter on Form 1040, line 19, and on Schedule SE, Part I, line 1. If a loss, you MUST go on to line 57 (if educators and partnerships, see the instructions).	
57 If you have a loss, you MUST answer this question: "Do you have amounts for which you are not at risk in this farm (see instructions)?" If "Yes," you MUST attach Form 6198. If "No," enter the loss on Form 1040, line 19, and on Schedule SE, Part I, line 1.	

**For Paperwork Reduction Act Notice, see Form 1040 instructions.**

**SCHEDULE F (Form 1040) 1984**  
OMB No. 1545-0074  
**1984**  
Social security number (SSN) 14

**Part III Farm Income—Accrual Method** (Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797 and omit them from "Inventory at beginning of year" column.)

a. Kind	b. Inventory at beginning of year	c. Cost of items purchased during year	d. Sales during year	e. Inventory at end of year
58 Cattle and calves				
59 Sheep				
60 Swine				
61 Poultry				
62 Dairy products				
63 Eggs				
64 Wool				
65 Cotton				
66 Tobacco				
67 Vegetables				
68 Soybeans				
69 Corn				
70 Other grains				
71 Hay and straw				
72 Fruits and nuts				
73 Machine work				
74 Other (specify) ▶				
75 Totals (enter here and in Part IV below)				

**Part IV Summary of Income and Deductions—Accrual Method**

76 Inventory of livestock, crops, and products at end of year (line 75, column e)	(Enter on line 84)	(Enter on line 85)	(Enter on line 77)	(Enter on line 76)
77 Sales of livestock, crops, and products during year (line 75, column d)				
78 Agricultural program payments a. Cash				
b. Materials and services				
79 Commodity credit loans under election (or forfeited)				
80 Federal gasoline tax credit				
81 State gasoline tax refund				
82 Other farm income (specify) ▶				
83 Add lines 76 through 82				
84 Inventory of livestock, crops, and products at beginning of year (line 75, column b)				
85 Cost of livestock and products purchased during year (line 75, column c)				
86 Total (add lines 84 and 85)				
87 Gross profits (subtract line 86 from line 83)				
88 Total deductions (from Part II, line 55)				
89 Net farm profit or (loss) (subtract line 88 from line 87). If a profit, enter on Form 1040, line 19, and on Schedule SE, Part I, line 1. If a loss, you MUST go on to line 90 (if educators and partnerships, see the instructions).				
90 If you have a loss, you MUST answer this question: "Do you have amounts for which you are not at risk in this farm (see instructions)?" If "Yes," you MUST attach Form 6198. If "No," enter the loss on Form 1040, line 19, and on Schedule SE, Part I, line 1.				

**U.S. Government Printing Office: 884-433-086 7-845101-9**

**Schedule W**  
(Form 1040)  
Department of the Treasury  
Internal Revenue Service

**Deduction for a Married Couple When Both Work**  
▶ For Paperwork Reduction Act Notice, see Form 1040 Instructions.  
▶ Attach to Form 1040

OMB No. 1545-0074  
**1984**  
10

Your social security number

### Step 1 Figure your earned income

- Wages, salaries, tips, etc., from Form 1040, line 7. (Do not include nondisability pensions or annuities.)
- Net profit or (loss) from self-employment (from Schedules C and F (Form 1040), Schedule K-1 (Form 1065), and any other taxable self-employment or earned income)
- Add lines 1 and 2. This is your total earned income.

### Step 2 Figure your qualified earned income

- Adjustments from Form 1040, lines 25, 26a, 27, and any repayment of sub-pay included on line 31. (See instructions below.)
- Subtract line 4 from line 3. This is your qualified earned income. (If the amount in column (a) or (b) is zero (0) or less, stop here. You may not take this deduction.)

### Step 3 Figure your deduction

- Compare the amounts in columns (a) and (b) of line 5. Write the smaller amount here. (Write either amount if 5(a) and 5(b) are exactly the same.) **Do not write more than \$30,000.**
- Percentage used to figure the deduction (10%).
- Multiply the amount on line 6 by the percentage on line 7. This is the amount of your deduction. Write the answer here and on Form 1040, line 30.

### Instructions

Complete this schedule and attach it to your Form 1040 if you take the deduction for a married couple when both work. You may take the deduction if both you and your spouse:

- work and have qualified earned income; and
- file a joint return; and
- do not file Form 2555 to exclude income or to exclude or deduct certain housing costs; and
- do not file Form 4563 to exclude income.

There are three steps to follow in figuring the deduction on Schedule W (lines 1, 2, and 3):

- Figure earned income separately for yourself and your spouse.
- Figure qualified earned income separately for yourself and your spouse by subtracting certain adjustments from earned income.
- Figure the deduction based on the smaller of

the qualified earned income entered in column (a) or (b) of line 5, whichever is less, **OR**

**Earned income.**—This is generally income you receive for services you provide. It includes wages, salaries, tips, and honoraria. It also includes income sub-payable (from Form 1040, line 7). It also includes income earned from self-employment (from Schedules C and F of Form 1040, and net earnings and gains (other than capital gains) from the disposition, transfer, or licensing of property that you created. Earned income does not include interest, dividends, social security or tier 1 railroad retirement benefits, IRA distributions, unemployment compensation, deferred compensation, or non-taxable income. It also does not include any amount your spouse paid you.

**Step 2 (lines 4 and 5).**—Figure qualified earned income separately for yourself and your spouse by subtracting certain adjustments from earned income.

**Step 3 (lines 6, 7, and 8).**—Figure the deduction based on the smaller of

These adjustments (and the related lines on Form 1040) are:

- Employee business expenses (from line 25)
- Payments to an IRA (from line 26a)
- Payments to a Keogh plan (from line 27)
- Repayment of supplemental unemployment benefits (sub pay) included in the total on line 31. See the instructions on repayment of sub-pay on page 12 of the Form 1040 Instructions.

Enter the total of any adjustments that apply to your or your spouse's earned income in the appropriate column of line 4.

**Example.**—You earned a salary of \$20,000 and had \$3,000 of employee business expenses (line 25) on Form 1040. You also had \$1,000 of interest and put \$1,000 into an IRA (line 26a of Form 1040). Your qualified earned income is \$17,000 (\$20,000 minus \$3,000) and your spouse's is \$16,000 (\$17,000 minus \$1,000). Because your spouse's qualified earned income is less than yours, the deduction is figured on your spouse's income. Therefore, the deduction is \$1,600 (\$16,000 x 10%).

**Caution:** Do not consider community property laws in figuring your earned income.

**Qualified earned income.**—This is the amount on which the deduction is based. Figure it by subtracting certain adjustments from earned income (\$16,000 x 10%).

Schedule W (Form 1040) 1984

U.S.G.P.O. 5010-108 425-115

11-559-443

**Schedule G**  
(Form 1040)  
Department of the Treasury  
Internal Revenue Service

**Income Averaging**  
▶ See instructions on back ▶ Attach to Form 1040

OMB No. 1545-0074  
**1984**  
16

Your social security number

### Step 1 Add your income from 1981—1983

- Fill in the amount from your 1981 Form 1040 (line 34) or Form 1040A (line 12). If less than zero, enter zero.
- Fill in the amount from your 1982 Form 1040 (line 37), Form 1040A (line 16), or Form 1040EZ (line 7). If less than zero, enter zero.
- Fill in the amount from your 1983 Form 1040 (line 37), Form 1040A (line 19), or Form 1040EZ (line 7). If less than zero, enter zero.
- Fill in all income less deductions earned outside of the U.S. or within U.S. possessions and excluded for 1981 through 1983 (include housing exclusion in 1982 and 1983).
- Add lines 1 through 4.

### Step 2 Figure your averageable income

- Divide the amount on line 5 by three (3).
- Multiply the amount on line 6 by 140% (1.4).
- Fill in your taxable income for 1984 from Form 1040, line 37.
- If you received a premature or excessive distribution subject to a penalty under section 72, see instructions.
- Subtract line 9 from line 8.
- If you live in a community property state and are filing a separate return, see instructions.
- Subtract line 11 from line 10. If less than zero, enter zero.
- Write in the amount from line 7 above.
- Subtract line 13 from line 12. This is your averageable income. If this line is \$3,000 or less, do not complete the rest of this form.

### Step 3 Figure your tax

- Multiply the amount on line 14 by 25% (.25).
- Write in the amount from line 7 above.
- Add lines 15 and 16.
- Write in the amount from line 11 above.
- Add lines 17 and 18.
- Tax on amount on line 19 (from Tax Rate Schedule X, Y, or Z).
- Tax on amount on line 17 (from Tax Rate Schedule X, Y, or Z).
- Tax on amount on line 16 (from Tax Rate Schedule X, Y, or Z).
- Subtract line 22 from line 21.
- Multiply the amount on line 23 by 3.
- If you have no entry on line 9, skip lines 25 through 27 and go to line 28.
- Tax on amount on line 8 (from Tax Rate Schedule X, Y, or Z).
- Tax on amount on line 10 (from Tax Rate Schedule X, Y, or Z).
- Subtract line 26 from line 25.
- Add lines 20, 24, and 27. Write the result here and on Form 1040, line 38. If less than the tax figured using the tax rate schedules or table. Also, check the Schedule G box.

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

Schedule G (Form 1040) 1984

## Form 3468 (1984) Schedule B—Business Energy Investment Credit Page 2

1 Enter on lines 1(a) through 1(e) your qualified investment in business energy property that is the kind listed in the instructions for line 1, column (2).

Type of Property	(1) Class of Property	(2) Code	(3) Unadjusted Basis	(4) Applicable Percentage	(5) Qualified Investment
Recovery	(a) 3 year			60	
	(b) Other			100	
Nonrecovery	(c) 3 or more but less than 5			33 1/3	
	(d) 5 or more but less than 7			66 2/3	
	(e) 7 or more			100	

2 Total 10% energy investment property—Add lines 1(a) through 1(e), column (5).

3 Enter on lines 3(a) through 3(e) the basis in qualified hydroelectric generating property. Enter nameplate capacity of the property. See instructions for line 3.

Type of Property	(1) Class of Property	(2) Code	(3) Unadjusted Basis	(4) Applicable Percentage	(5) Qualified Investment
Recovery	(a) 3 year			60	
	(b) Other			100	
Nonrecovery	(c) 3 or more but less than 5			33 1/3	
	(d) 5 or more but less than 7			66 2/3	
	(e) 7 or more			100	

4 Total 11% energy investment property—Add lines 3(a) through 3(e), column (5).

5 Enter on lines 5(a) through 5(e) the basis in energy property that is solar equipment, wind equipment, ocean thermal equipment, or geothermal equipment. See instructions for line 5, column (2).

Type of Property	(1) Class of Property	(2) Code	(3) Unadjusted Basis	(4) Applicable Percentage	(5) Qualified Investment
Recovery	(a) 3 year			60	
	(b) Other			100	
Nonrecovery	(c) 3 or more but less than 5			33 1/3	
	(d) 5 or more but less than 7			66 2/3	
	(e) 7 or more			100	

6 Total 15% energy investment property—Add lines 5(a) through 5(e), column (5).

7 Enter 10% of line 2.

8 Enter 11% of line 2.

9 Enter 15% of line 6.

10 Corporate credit—Enter business energy investment credit from corporations.

11 Tentative business energy investment credit—Add lines 7 through 10. Enter here and on line 15 of page 1.

Lines 1, 3, and 5—Type of Property—For definition of recovery and nonrecovery property, see the separate instructions for Form 3468.

Line 1—Column (2)—Use the code letters from the following list to indicate the kind of property for which you are claiming a credit. Be sure to put the code or codes on the line for the correct recovery period or life-years as explained in the instructions for line 1, column (2).

Line 5—Column (2)—Use the code letters from the following list to indicate the kind of property for which you are claiming a credit. Be sure to put the code or codes on the line for the correct recovery period or life-years as explained in the instructions for line 1, column (2).

The code letters are:

a Biomass property

b Qualified solar energy property (see section 480(i)(5)(C) for the limitation on property financed by industrial development bonds)

c Solar equipment (but not passive solar equipment)

d Wind equipment

e Ocean thermal equipment

f Geothermal equipment

See sections 48(f)(4) and 480(i)(3)(A)(iii) and (iv) for definitions and special rules that apply to these kinds of property.

Line 3—Figure your qualified investment in hydroelectric generating property. If the installed capacity is more than 25

Specific Instructions

One Credit Only—If property qualifies as more than one kind of energy property, you may take only one credit for the property.

OMB No. 1545-0155

1984

24

Identifying number

Part I Elections (Check the box(es) below that apply to you (See Instruction D).)

A I elect to increase my qualified investment to 100% for certain commuter highway vehicles under section 46(c)(6).

B I elect to increase my qualified investment by all qualified progress expenditures made this and all later tax years.

C Enter total qualified progress expenditures included in column (4), Part II.

Part II Qualified Investment (See instructions for new rules on automobiles and certain property with any personal use.)

1 Recovery Property

2 Regular Percentage

3 New Property

4 Used Property

5 Section 46(g) Election to Increase Investment (See instructions for line 46(g)).

6 Total qualified investment in 10% property—Add lines 1(a) through 1(d), 2, 3, and 4 (See instructions for special limits).

7 Qualified rehabilitation expenditures—Enter total qualified investment for:

a 30 year old buildings

b 40 year old buildings

c Certified historic structures (You must attach MPS certification—see instructions)

Part III Tentative Regular Investment Credit

7 10% of line 5

8 15% of line 6a

9 20% of line 6b

10 25% of line 6c

11 Credit from corporations—Enter regular investment credit from corporations.

12 Regular investment credit—Add lines 7 through 11.

13 Business energy investment credit—Add lines 12 and 13.

14 Current year investment credit—Add lines 12 and 13.

15 Carryforward of unused regular or business energy investment credit from 1983.

16 Total—Add lines 14 and 15.

Part IV Tax Liability Limitations

17 Individuals—From Form 1040, enter amount from line 46.

18 Corporations—From Form 1120, Schedule J, enter tax from line 3 (or Form 1120-A, Part I, line 1).

19 Other filers—From Form 1040, enter credits from line 47, plus any orphan drug, non-conventional

20 Estates and trusts—From Form 1041, enter any credits from line 22a.

21 Corporations—From Form 1120, Schedule J, enter credits from lines 4(a) through 4(c) (Form

1120-A filers, enter zero).

22 Other filers—See instructions for line 18d.

23 Income tax liability as adjusted (subtract line 18 from line 17).

24 If line 19 is more than \$25,000 (See instructions for line 20).

25 Investment credit limitation—Add lines 20a and 20b.

26 Initial allowed credit—Enter the smaller of line 18 or line 21. This is your General Business Credit for 1984. Enter here and on Form

1984, line 48, Form 1120, Schedule I, line 40. Form 1120-A, Part I, line 2, or the proper line of other returns.

For Paperwork Reduction Act Notice, see separate instructions.

Form 3468 (1984)

Form **4562**

## Depreciation and Amortization

OMB No. 1545-0172

1984

67

Department of the Treasury  
Internal Revenue Service  
Name(s) as shown on returnSee separate instructions  
Attach this form to your return

Business or activity to which this form relates

Identifying number

## Part I Depreciation

For transportation equipment (e.g., autos), amusement recreation property, and computer peripheral equipment placed in service after June 18, 1984, and used 50% or less in a trade or business, the section 179 deduction is not allowed and depreciation must be taken only on line 2(b).

## Section A—Election to expense recovery property (Section 179)

A	Class of property	B		C	Cost or other basis	D	Recovery period	E	Method of figuring depreciation	F	Deduction	Identifying number
		Date placed in service	Cost or other basis	Recovery period	Method of figuring depreciation	Deduction	Identifying number					
1	Total (not more than \$5,000). (Partnerships or S corporations—see the Schedule K and Schedule K-1 Instructions of Form 1065 or 1205)											

## Section B—Depreciation of recovery property

A	Class of property	B	Date placed in service	C	Cost or other basis	D	Recovery period	E	Method of figuring depreciation	F	Deduction	Identifying number
2	Accelerated Cost Recovery System (ACRS) (see instructions) For assets placed in service ONLY during taxable year beginning in 1984											

(a)	3 year property	(b)	5 year property	(c)	10 year property	(d)	15 year public utility property	(e)	15 year real property—low income housing	(f)	15 year real property other than low income housing	(g)	18 year real property	(h)	Other recovery property

3. ACRS deduction for assets placed in service prior to 1984 (see instructions)

## Section C—Depreciation of nonrecovery property

4	Property subject to section 168(e)(2) election (see instructions)
5	Class Line Asset Depreciation Range (CLADR) System Depreciation (see instructions)
6	Other depreciation (see instructions)

## Section D—Summary

7 Total (Add deductions on lines 1 through 6). Enter here and on the Depreciation line of your return (Partnerships and S corporations—DO NOT include any amounts entered on line 1.)

## Part II Amortization

A	Description of property	B	Date acquired	C	Cost or other basis	D	Code section	E	Amortization percentage	F	Amortization for this year

Total. Enter here and on Other Deductions or Other Expenses line of your return

See Paperwork Reduction Act Notice on page 1 of the separate instructions.

U.S. GOVERNMENT PRINTING OFFICE: 1984-21-217 (11-00-90701)

Form **4562** (1984)Form **6251**

## Alternative Minimum Tax Computation

OMB No. 1545-0172

1984

32

Department of the Treasury  
Internal Revenue Service  
Name(s) as shown on return

Attach to forms 1040, 1040NR, 1041 or 990-T (Trust)

Identifying number

1	Adjusted gross income from Form 1040, line 33 or Form 1040NR, line 32 (see instructions)	1
2	Deductions (see instructions)	2
a	(1) Medical and dental expense from Schedule A, line 5	2a(1)
	(2) Charitable contribution from Schedule A, line 12	2a(2)
(3)	Subtract line 2a(2) from line 2a(1). If zero or less, enter zero	2a(3)
b	Contributions from Schedule A, line 18	2b
c	Casualty and theft losses from Schedule A, line 19	2c
d	Qualified interest on property used as a residence from Schedule A, line 11	2d
e	(1) Interest, other than line 2d above, from Schedule A, line 14	2e(1)
	(2) Net investment income (if zero or less, enter zero)	2e(2)
(3)	Enter the smaller of line 2e(1) or line 2e(2)	2e(3)
f	Gambling losses to the extent of gambling winnings from Schedule A, line 22	2f
g	Estate tax allowable under section 691(c) from Schedule A	2g
h	Add lines 2a(3), b, c, d, e(3), f, and g	2h
3	Subtract line 2h from line 1	3
4	Tax preference items	4
a	Dividend exclusion	4a
b	50% capital gain deduction	4b
c	Accelerated depreciation on nonrecovery real property (or 15 (or 18) year real property other than 15 (or 18) year real property)	4c
d	Accelerated depreciation on leased personal property or leased recovery property	4d
e	Amortization of certified pollution control facilities	4e
f	Mining exploration and development costs	4f
g	Circulation and research and experimental expenditures	4g
h	Reserves for losses on bad debts of financial institutions	4h
i	Depletion	4i
j	Incentive stock options	4j
k	Intangible drilling costs	4k
l	Add lines 4a through 4k	4l
5	Alternative minimum taxable income (add lines 3 and 4(l)) (short period returns, see instructions)	5
6	Enter: \$40,000, if married filing joint return or surviving spouse \$30,000, if single or head of household \$20,000, if married filing separate return or estate or trust	6
7	Subtract line 6 from line 5. If zero or less, do not complete the rest of this form	7
8	Enter 20% of line 7	8
9	Amount from Form 1040, line 50 or Form 1040NR, line 51 (Do not include Form 1040, line 39 or Form 1040NR, line 41) (estates and trusts, see instructions)	9
10	Subtract line 9 from line 8. If zero or less, enter zero	10
11	Foreign tax credit	11
12	Alternative minimum tax (subtract line 11 from line 10). Enter on Form 1040, or Form 1040NR, line 52. Form 1041, line 32, or Form 990-T, page 1, line 14.	12

**Instructions** For more information, see Publication 909.

**Alternative Minimum Tax** Minimum Tax. If you are a partner or shareholder of an S corporation, take into account separately your distributive share of the S corporation's alternative minimum tax on the computation of the preference items. Enter on the computation of the preference items.

**Paperwork Reduction Act Notice** — We ask for this information to carry out the Internal Revenue Code and the regulations thereunder. The information that taxpayers are required to give us is not to be used for any other purpose. You are required to give us this information to allow us to figure and collect the right amount of tax. You are required to give us this information if you have one or more tax preference items on lines 4a through 4k, or (c) you have an amount on line 2e(3), and line 2e(2) includes income from a regulated investment fund (see instructions). Individuals, estates, or trusts may be liable for their adjusted gross income plus tax preference items listed on line 4 total more than line 6.

**Partners, Beneficiaries, etc.** If you are a partner or shareholder of an S corporation, take into account separately your distributive share of the S corporation's alternative minimum tax on the computation of the preference items. Enter on the computation of the preference items.

**Beneficiary of an estate or trust.** See section 580(c).

**Shareholder of a common trust fund.** See section 580(d).

**Shareholder or holder of beneficial interest in a regulated investment company or a real estate investment trust.** See section 581(f).

**Credit for taxes paid on foreign income.** See section 55(c)(3).

(Continued on back)

Form **6251** (1984)

Form 4797

Department of the Treasury  
Internal Revenue Service

OMB No. 1545-0184

1984

27

Supplemental Schedule of Gains and Losses  
(Includes Gains and Losses From Sales or Exchanges of Assets  
Used in a Trade or Business and Involuntary Conversions)

► To be filed with Forms 1040, 1041, 1065, 1120S, 1120, etc.—See Separate Instructions

(i)

Identifying number

Names as shown on return

**Part I** Sales or Exchanges of Property Used in a Trade or Business, and Involuntary Conversions From Other Than Casualty and Theft—Property Held More Than 1 Year (6 Months if Acquired After 6/22/84) (Except for Certain Livestock)

Note. Use Form 4684 to report involuntary conversions from casualty and theft.

Caution. If you report a loss below and have amounts invested in the activity for which you are not at risk, you will have to file Form 698. (See instructions under "Special Rules.")

Note. If you report a loss below and have amounts invested in the activity for which you are not at risk, you will have to file Form 698. (See instructions under "Special Rules.")

a. Description of property	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation (or allowable) since acquisition	f. Cost or other basis (plus improvements and expense of sale)	g. LOSS (if minus the sum of f and e)	h. GAIN (if plus a minus f)
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**Part II** Ordinary Gains and Losses

a. Description of property	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Depreciation (or allowable) since acquisition	f. Cost or other basis (plus improvements and expense of sale)	g. LOSS (if minus the sum of f and e)	h. GAIN (if plus a minus f)
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**Part III** Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, 1255

Ship section 1252 on line 23 and in the instructions. If you did not dispose of farmland, or if a partnership files this form

15	Description of sections 1245, 1250, 1252, 1254, and 1255 property	Property (A)	Property (B)	Property (C)	Property (D)
(A)					
(B)					
(C)					
(D)					
(E)					
(F)					
(G)					
(H)					
(I)					
(J)					
(K)					
(L)					
(M)					
(N)					
(O)					
(P)					
(Q)					
(R)					
(S)					
(T)					
(U)					
(V)					
(W)					
(X)					
(Y)					
(Z)					

**Part IV** Complete this Part Only if You Elect Out of the Installment Method And Report a Note or Other Obligation at Less Than Full Face Value

☐ Check here if you elect out of the installment method

Enter the face amount of the note or other obligation

Enter the percentage of valuation of the note or other obligation

References in the index are either to Table numbers or page numbers. Table numbers are in the format x.x (Table 1.1 would be "1.1") or letters (Table A would be "A"). Remaining references are to page numbers.



## A

## ADDITIONAL TAX FOR TAX PREFERENCES

Definition.....85

## ADJUSTED GROSS INCOME

(See adjusted gross income less deficit)

## ADJUSTED GROSS INCOME LESS DEFICIT

Classified by:

Marital status.....1.3

Number of exemptions.....2.3

Size of adjusted gross income.....1.4

Size of cumulated adjusted gross income.....1.1

Coefficient of variation.....1.4CV

Definition.....85

Reported on:

Form 1040A returns.....1.6

Form 1040EZ returns.....1.5

High income returns.....5,6

Returns of taxpayers age 65 or over...2.5

Classified by marital status.....2.6

Returns with income subject to tax...3.1

Classified by tax generated

at specific rates.....3.1

Returns with itemized deductions.....2.1

Classified by marital status.....2.2

Returns with total income tax.....3.2

Time series, 1970-1984.....A

## ADJUSTED GROSS INCOME LESS INVESTMENT INTEREST

Classified by:

Ratio of taxable income to alternative income.....3,4

Definition.....105

Reported on high income returns.....5,6

## ADJUSTED GROSS INCOME PLUS EXCLUDED TAX

## PREFERENCES

Classified by:

Ratio of taxable income to alternative income.....3,4

Definition.....105

Reported on high income returns.....5,6

## ADJUSTMENTS

(See statutory adjustments)

## ADVANCE EARNED INCOME CREDIT PAYMENTS

Classified by:

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Definition.....86

## AGE 65 OR OVER EXEMPTIONS

Classified by:

Marital status.....1.3

Size of adjusted gross income.....1.4

Definition.....86

Reported on:

Returns of taxpayers age 65 or over...2.5

Time series, 1970-1984.....A

## ALCOHOL FUEL CREDIT

Classified by:

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

## ALIMONY PAID

Classified by:

Marital status.....1.3

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Definition.....86

Reported on:

Returns with itemized deductions:

Classified by marital status.....2.2

## ALIMONY RECEIVED

Classified by:

Marital status.....1.3

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Definition.....86

Reported on:

High income returns.....5,6

Returns with itemized deductions:

Classified by marital status.....2.2

## ALL OTHER TAXES

Definition.....86

## ALTERNATIVE MINIMUM TAX

(See also additional tax for tax preferences)

Classified by:

Marital status.....1.3

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Definition.....86

Reported on:

High income returns.....5,6

Returns of taxpayers age 65 or over...2.5

Classified by marital status.....2.6

Returns with income subject to tax...3.1

Returns with itemized deductions.....2.1

Classified by marital status.....2.2

## ALTERNATIVE MINIMUM TAX PREFERENCES

Classified by:

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Definition.....86

## B

## BUSINESS ACTIVITIES

(See total net income or loss from business activities)

## BUSINESS CREDITS

Classified by:

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

## BUSINESS OR PROFESSION NET INCOME OR LOSS

Classified by:

Marital status.....1.3

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Definition.....87

Reported on:

High income returns.....5,6

Returns with itemized deductions.....2.1

Classified by marital status.....2.2

Time series, 1970-1984.....A

## C

## CAPITAL ASSETS

(See sales of capital assets gain or loss)

## CAPITAL GAIN DISTRIBUTIONS

Classified by size of adjusted gross

income.....1.4

Coefficient of variation.....1.4CV

Definition.....87

## CAPITAL GAIN DISTRIBUTIONS REPORTED ON FORM 1040

(See capital gain distributions)

## CAPITAL GAINS AND LOSSES

(See sales of capital assets gain or loss)

## CAPITAL LOSS CARRYOVER

(See sales of capital assets gain or loss)

## CASH CONTRIBUTIONS DEDUCTION

(See contributions deduction)

## CASUALTY OR THEFT LOSS (NET)

Classified by:

Marital status.....1.3

Definition.....87

Reported on:

High income returns.....5,6

Returns with itemized deductions.....2.1

Classified by marital status.....2.2

## CHILD CARE CREDIT

Classified by:

Marital status.....1.3

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Definition.....87

Reported on:

Form 1040A returns.....1.6

Returns with itemized deductions:

Classified by marital status.....2.2

Time series, 1970-1984.....A

## CHILDREN AT HOME EXEMPTIONS

(See exemptions)

## CHILDREN AWAY FROM HOME EXEMPTIONS

(See exemptions)

## COEFFICIENT OF VARIATION

(See also specific item)

Classified by size of adjusted gross

income.....1.4CV

Definition.....5

## CONFIDENCE INTERVALS

(See description of the sample)

## CONTRIBUTIONS DEDUCTION

Classified by:

Marital status.....1.3

Definition.....88

Reported on:

Returns with itemized deductions.....2.1

Classified by marital status.....2.2

Time series, 1970-1984.....A

Type of contribution.....2.1

## CONTRIBUTIONS DEDUCTION FOR NONITEMIZERS

Changes in law.....3

Classified by:

Marital status.....1.3

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Definition.....88

Reported on:

Form 1040A returns.....1.6

Form 1040EZ returns.....1.5

Returns of taxpayers age 65 or over:

Classified by marital status.....2.6

## CONTRIBUTIONS TO CANDIDATES CREDIT

(See political contributions credit)

## CREDIT CARD INTEREST

(See interest paid deduction)

## CREDIT FOR TAX ON CERTAIN GASOLINE, FUEL, AND OIL

Definition.....88

## CREDIT FOR THE ELDERLY AND DISABLED

Classified by:

Marital status.....1.3

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Definition.....88

Reported on:

Returns of taxpayers age 65 or over...2.5

Returns with itemized deductions:

Classified by marital status.....2.2

Time series, 1970-1984.....A

## CREDIT FROM REGULATED INVESTMENT COMPANIES

Definition.....89

## CREDIT ON 1985 ESTIMATED TAX

Definition.....89

## CREDITS

(See tax credits)

## D

## DEDUCTIONS

(See total itemized deductions and specific deduction items)

## DEDUCTION FOR WORKING MARRIED COUPLE

Classified by:

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Definition.....89

Reported on:	
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Classified by marital status.....	2.2
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Classified by:	
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Size of adjusted gross income.....	1.4
Coefficient of variation.....	1.4CV
Definition.....	89
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Form 1040A returns.....	1.6
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Returns of taxpayers age 65 or over...	2.5
Returns with itemized deductions.....	2.1
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Classified by:	
Size of adjusted gross income.....	1.4
Coefficient of variation.....	1.4CV
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Classified by:	
Marital status.....	1.3
Size of adjusted gross income.....	1.4
Coefficient of variation.....	1.4CV
Reported on:	
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Returns with itemized deductions:	
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Coefficient of variation.....	1.4CV
Definition.....	90

ESTATE OR TRUST INCOME OR LOSS	
Classified by:	
Marital status.....	1.3
Size of adjusted gross income.....	1.4
Coefficient of variation.....	1.4CV
Definition.....	90
Reported on:	
High income returns.....	5,6
Returns of taxpayers age 65 or over...	2.5
Returns with itemized deductions.....	2.1
Classified by marital status.....	2.2
ESTIMATED TAX PAYMENTS	
Classified by:	
Marital status.....	1.3
Size of adjusted gross income.....	1.4
Coefficient of variation.....	1.4CV
Definition.....	90
Reported on:	
Returns with itemized deductions:	
Classified by marital status.....	2.2
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Classified by:	
Marital status.....	1.3
Size of adjusted gross income.....	1.4
Coefficient of variation.....	1.4CV
Definition.....	90
Reported on:	
Returns of taxpayers age 65 or over...	2.5
Classified by marital status.....	2.6
Returns with itemized deductions.....	2.1
Classified by marital status.....	2.2
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Classified by:	
Size of adjusted gross income.....	1.4
Coefficient of variation.....	1.4CV
Definition.....	90
Reported on:	
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Returns of taxpayers age 65 or over...	2.5
Classified by marital status.....	2.6
Returns with itemized deductions.....	2.1
Time series, 1970-1984.....	A
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Classified by:	
Ratio of taxable income to alternative income.....	3,4
Definition.....	105
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Classified by:	
Marital status.....	1.3
Size of adjusted gross income.....	1.4
Coefficient of variation.....	1.4CV
Definition.....	91
Reported on:	
High income returns.....	5,6
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Classified by marital status.....	2.2
Time series, 1970-1984.....	A

FARM RENTAL INCOME OR LOSS	G
Classified by:	
Marital status.....1.3	
Size of adjusted gross income.....1.4	
Coefficient of variation.....1.4CV	
Reported on:	
Returns with itemized deductions.....2.1	
Classified by marital status.....2.2	
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Classified by size of adjusted gross income.....1.4	
Coefficient of variation.....1.4CV	
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Classified by:	
Marital status.....1.3	
Size of adjusted gross income.....1.4	
Coefficient of variation.....1.4CV	
Definition.....91	
Reported on:	
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Classified by marginal tax rate.....3.4	
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Classified by tax generated at specified rate.....3.5	
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INCOME TAX AFTER CREDITS	
Classified by:	
Marital status.....1.3	
Marginal tax rate.....3.4	
Size of adjusted gross income.....1.4	
Size of cumulated adjusted gross income.....1.1	
Coefficient of variation.....1.4CV	
Definition.....92	
Reported on:	
Form 1040A returns.....1.6	
Returns of taxpayers age 65 or over...2.5	
Classified by marital status.....2.6	
Returns with income subject to tax....3.1	
Returns with itemized deductions.....2.1	
Classified by marital status.....2.2	
Time series, 1970-1984.....A	
INCOME TAX AFTER PERSONAL CREDITS	
Classified by:	
Size of adjusted gross income.....1.4	
Coefficient of variation.....1.4CV	
Definition.....92	
INCOME TAX BEFORE CREDITS	
Classified by:	
Size of adjusted gross income.....1.4	

Coefficient of variation.....1.4CV	Reported on:	
Definition.....93	High income returns.....5,6	
Reported on:	Returns with itemized deductions:	
High income returns.....5,6	Classified by marital status.....2.2	
Returns of taxpayers age 65 or over...2.5	Time series, 1970-1984.....A	
Returns with income subject to tax...3.1	ITEMIZED DEDUCTIONS	
Returns with itemized deductions.....2.1	(See total itemized deductions and specific	
Time series, 1970-1984.....A	type of deduction)	
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Classified by:		J
Marital status.....1.3		
Size of adjusted gross income.....1.4		
Coefficient of variation.....1.4CV		
Definition.....93		
Reported on:		
Form 1040A returns.....1.6		
Form 1040EZ returns.....1.5		
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Classified by marital status.....2.2		
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ADJUSTMENT		
Changes in law.....3		
Classified by:		
Marital status.....1.3		
Size of adjusted gross income.....1.4		
Coefficient of variation.....1.4CV		
Definition.....93		
Reported on:		
Form 1040A returns.....1.6		
Returns with itemized deductions:		
Classified by marital status.....2.2		
Time series, 1970-1984.....A		
INTEREST AND DIVIDENDS IN ADJUSTED GROSS INCOME		
(See dividends and interest in adjusted gross		
income)		
INTEREST PAID DEDUCTION		
Classified by:		
Marital status.....1.3		
Definition.....93		
Reported on:		
High income returns.....5,6		
Returns with itemized deductions.....2.1		
Classified by marital status.....2.2		
Time series, 1970-1984.....A		
Type of interest paid deduction.....2.1		
INTEREST RECEIVED		
Classified by:		
Marital status.....1.3		
Size of adjusted gross income.....1.4		
Coefficient of variation.....1.4CV		
Definition.....93		
Reported on:		
Form 1040A returns.....1.6		
Form 1040EZ returns.....1.5		
High income returns.....5,6		
Returns of taxpayers age 65 or over...2.5		
Returns with itemized deductions:		
Classified by marital status.....2.2		
Time series, 1970-1984.....A		
INVESTMENT CREDIT		
Classified by:		
Marital status.....1.3		
Size of adjusted gross income.....1.4		
Coefficient of variation.....1.4CV		
Definition.....93		
Reported on:		
High income returns.....5,6		
Returns with itemized deductions.....2.1		
Classified by marital status.....2.2		
Time series, 1970-1984.....A		
JOBS CREDIT		
Classified by:		
Marital status.....1.3		
Size of adjusted gross income.....1.4		
Coefficient of variation.....1.4CV		
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Classified by:		
Marital status.....1.3		
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Classified by marital status.....2.2		
Time series, 1970-1984.....A		
Type of medical deduction.....2.1		
METHOD OF ESTIMATION		
(See description of the sample)		
MISCELLANEOUS ITEMIZED DEDUCTIONS		
Classified by:		
Marital status.....1.3		
Definition.....94		
Reported on:		
High income returns.....5,6		
Returns with itemized deductions.....2.1		
Classified by marital status.....2.2		

## MODIFIED TOTAL INCOME TAX

Classified by:

Ratio of taxable income to alternative  
income.....3,4

N

## NET CAPITAL GAIN OR LOSS

(See sales of capital assets gain or loss)

## NET CASUALTY OR THEFT LOSS

(See casualty or theft loss (net))

## NONPERSONAL CREDITS

Classified by:

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Definition.....101

## NONSAMPLING ERRORS

(See description of the sample)

## NUMBER OF EXEMPTIONS

(See exemptions)

O

## OTHER DEDUCTIONS

(See miscellaneous itemized deductions)

## OTHER DEPENDENTS

(See exemptions)

## OTHER INCOME

Classified by:

Marital status.....1.3

Number of exemptions.....2.3

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Definition.....95

Reported on:

Returns with itemized deductions.....2.1

Classified by marital status.....2.3

## OTHER INTEREST PAID DEDUCTION

(See interest paid deduction)

## OTHER TAX CREDITS

Classified by:

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Definition.....95

## OTHER TAXES DEDUCTION

(See taxes paid deduction)

## OTHER TAXPAYMENTS

Classified by size of adjusted gross

income.....1.4

Coefficient of variation.....1.4CV

Definition.....95

## OTHER THAN AGE OR BLINDNESS EXEMPTIONS

Classified by:

Marital status.....2.4

Number of exemptions.....2.3

## OTHER THAN CASH CONTRIBUTIONS DEDUCTION

(See contributions deduction)

## OVERPAYMENT

Credited to 1985 estimated tax:

Classified by:

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Definition.....95

Refunded:

Classified by:

Marital status.....1.3

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Reported on:

Form 1040A returns.....1.6

Form 1040EZ returns.....1.5

Returns with itemized deductions:

Classified by marital status.....2.2

## OVERPAYMENT OF WINDFALL PROFIT TAX

Classified by:

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Definition.....95

P

## PARENT EXEMPTIONS

(See exemptions)

## PARTNERSHIP NET INCOME OR LOSS

Classified by:

Marital status.....1.3

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Definition.....95

Reported on:

High income returns.....5,6

Returns with itemized deductions.....2.1

Classified by marital status.....2.2

Time series, 1970-1984.....A

PAYMENT WITH REQUEST FOR EXTENSION OF FILING  
TIME

Definition.....95

## PAYMENTS TO A SELF-EMPLOYED RETIREMENT PLAN

(See self-employed retirement (Keogh) plan  
adjustment)PAYMENTS TO AN INDIVIDUAL RETIREMENT  
ARRANGEMENT(See individual retirement arrangement (IRA)  
adjustment)PENALTY TAX ON INDIVIDUAL RETIREMENT  
ARRANGEMENTS

Classified by:

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Definition.....96

## PENSIONS AND ANNUITIES

Classified by:

Marital status.....1.3

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Definition.....96

Reported on:

High income returns.....5,6

Returns of taxpayers age 65 or over...2.5

Returns with itemized deductions.....2.1

Classified by marital status.....2.2

Time series, 1970-1984.....A

## PERSONAL CREDITS

Classified by:

Size of adjusted gross income.....1.4

Coefficient of variation.....	1.4CV
Definition.....	101
PERSONAL EXEMPTION CREDIT	
(See exemptions)	
PERSONAL PROPERTY TAXES DEDUCTION	
(See taxes paid deduction)	
POLITICAL CONTRIBUTIONS CREDIT	
Classified by:	
Marital status.....	1.3
Size of adjusted gross income.....	1.4
Coefficient of variation.....	1.4CV
Definition.....	1.6
Reported on:	
Form 1040A returns.....	2.2
Returns with itemized deductions:	
Classified by marital status.....	1.4
PREDETERMINED ESTIMATED TAX PENALTY	
Classified by:	
Size of adjusted gross income.....	1.4
Coefficient of variation.....	1.4CV
PRESCRIPTION MEDICINE AND DRUG EXPENSE	
(See medical and dental expense deduction)	
PROCESSING AND MANAGEMENT OF THE SAMPLE	
Description.....	5

## R

REAL ESTATE TAXES DEDUCTION	
(See taxes paid deduction)	
REFUND	
(See overpayment)	
RENT INCOME OR LOSS	
Classified by:	
Marital status.....	1.3
Size of adjusted gross income.....	1.4
Coefficient of variation.....	1.4CV
Definition.....	96
Reported on:	
High income returns.....	5,6
Returns of taxpayers age 65 or over...	2.5
Returns with itemized deductions:	
Classified by marital status.....	2.2
Time series, 1970-1984.....	A
REQUIREMENTS FOR FILING	
Description.....	1
RESEARCH AND EXPERIMENTATION CREDIT	
Classified by:	
Marital status.....	1.3
Size of adjusted gross income.....	1.4
Coefficient of variation.....	1.4CV
Definition.....	96
RESIDENTIAL ENERGY CREDIT	
Classified by:	
Marital status.....	1.3
Size of adjusted gross income.....	1.4
Coefficient of variation.....	1.4CV
Definition.....	96
Reported on:	
Returns with itemized deductions:	
Classified by marital status.....	1.3
Time series, 1970-1984.....	A
RETIREMENT INCOME CREDIT	
(See credit for the elderly)	

ROYALTY INCOME OR LOSS	
Classified by:	
Marital status.....	1.3
Size of adjusted gross income.....	1.4
Coefficient of variation.....	1.4CV
Definition.....	97
Reported on:	
High income returns.....	5,6
Returns of taxpayers age 65 or over...	2.5
Returns with itemized deductions.....	2.1
Classified by marital status.....	2.2
Time series, 1970-1984.....	A

## S

SALARIES AND WAGES	
Classified by:	
Marital status.....	1.3
Number of exemptions.....	2.3
Size of adjusted gross income.....	1.4
Coefficient of variation.....	1.4CV
Definition.....	97
Reported on:	
Form 1040A returns.....	1.6
Form 1040EZ returns.....	1.5
High income returns.....	5,6
Returns of taxpayers age 65 or over...	2.5
Returns with itemized deductions.....	2.1
Classified by marital status.....	2.2
Time series, 1970-1984.....	A
SALES OF CAPITAL ASSETS GAIN OR LOSS	
Classified by:	
Marital status.....	1.3
Size of adjusted gross income.....	1.4
Coefficient of variation.....	1.4CV
Definition.....	97
Reported on:	
High income returns.....	5,6
Returns of taxpayers age 65 or over...	2.5
Returns with itemized deductions.....	2.1
Classified by marital status.....	2.2
Time series, 1970-1984.....	A
Type of gain or loss.....	1.4
SALES OF CAPITAL ASSETS REPORTED ON SCHEDULE D	
(See sales of capital assets gain or loss)	
SALES OF PROPERTY OTHER THAN CAPITAL ASSETS	
GAIN OR LOSS	
Classified by:	
Marital status.....	1.3
Size of adjusted gross income.....	1.4
Coefficient of variation.....	1.4CV
Definition.....	98
Reported on:	
High income returns.....	5,6
Returns of taxpayers age 65 or over...	2.5
Returns with itemized deductions.....	2.1
Classified by marital status.....	2.2
SALES TAXES ON MOTOR VEHICLES	
(See taxes paid deduction)	
SAMPLE CRITERIA AND SELECTION	
(See description of the sample)	
SAMPLING VARIABILITY	
(See description of the sample)	

# SELF-EMPLOYED RETIREMENT (Keogh) PLAN ADJUSTMENT

Classified by:

Marital status.....1.3

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Definition.....98

Reported on:

Returns with itemized deductions:

Classified by marital status.....2.2

Time series, 1970-1984.....A

## SELF-EMPLOYMENT TAX

Classified by:

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Definition.....98

## SEPARATE RETURNS OF HUSBANDS AND WIVES

(See also marital status)

Definition.....98

## SHORT-TERM GAINS AND LOSSES

(See sales of capital assets gain or loss)

## SICK PAY EXCLUSION

(See disability income exclusion)

## SINGLE PERSON, RETURNS OF

(See marital status)

Definition.....98

## SIZE OF ADJUSTED GROSS INCOME:

(See also adjusted gross income less deficit)

Definition.....98

## SMALL BUSINESS CORPORATION INCOME OR LOSS

Classified by:

Marital status.....1.3

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Definition.....99

Reported on:

High income returns.....5,6

Returns with itemized deductions.....2.1

Classified by marital status.....2.2

Time series, 1970-1984.....A

## SOCIAL SECURITY BENEFITS

Changes in law.....4

Classified by:

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Reported on:

Returns of taxpayers age 65 or over...2.5

## SOCIAL SECURITY TAXES ON TIP INCOME

Definition.....99

## SOURCES OF INCOME

(See specific type)

Classified by:

Marital status.....1.3

Number of exemptions.....2.3

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Reported on:

Form 1040A returns.....1.6

Form 1040EZ returns.....1.5

High income returns.....5,6

Returns of taxpayers age 65 or over...2.5

Returns with itemized deductions:

Classified by marital status.....2.2

## SOURCES OF THE DATA

(See description of the sample)

# STATE AND LOCAL INCOME TAXES DEDUCTION

(See taxes paid deduction)

## STATE INCOME TAX REFUNDS

Classified by:

Marital status.....1.3

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Definition.....99

Reported on:

High income returns.....5,6

Returns with itemized deductions.....2.1

Classified by marital status.....2.2

## STATUTORY ADJUSTMENTS

(See also specific type)

Classified by:

Marital status.....1.3

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Definition.....99

Reported on:

Form 1040A returns.....1.6

High income returns.....5,6

Returns of taxpayers age 65 or over...2.5

Returns with itemized deductions.....2.1

Classified by marital status.....2.2

Time series, 1970-1984.....A

Type of adjustment.....1.4

## SURVIVING SPOUSES, RETURNS OF

(See marital status)

Definition.....99

T

## TARGETED JOBS CREDIT

(See jobs credit)

## TAX

(See Total Income Tax)

## TAX CREDITS

(See also specific type)

Changes in law.....4

Classified by:

Marital status.....1.3

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Definition.....99

Reported on:

Form 1040A returns.....1.6

High income returns.....5,6

Returns of taxpayers age 65 or over...2.5

Returns with income subject to tax...3.1

Returns with itemized deductions.....2.1

Classified by marital status.....2.2

Time series, 1970-1984.....A

Type of credit.....1.4

## TAX DUE AT THE TIME OF FILING

Classified by:

Marital status.....1.3

Size of adjusted gross income.....1.4

Coefficient of variation.....1.4CV

Definition.....99

Reported on:

Form 1040A returns.....1.6

Form 1040EZ returns.....1.5



Returns with itemized deductions:	
Classified by marital status.....	2.2
TAX FROM RECOMPUTING PRIOR-YEAR INVESTMENT CREDIT	
Definition.....	99
TAX GENERATED	
Classified by:	
Marginal tax rate.....	3.4
Tax generated at specified rate.....	3.5
Definition.....	99
Reported on returns with income subject to tax.....	3.1
TAX ITEMS	
(See also specific type)	
Classified by:	
Marital status.....	1.3
Size of adjusted gross income.....	1.4
Reported on:	
Form 1040A returns.....	1.6
Form 1040EZ returns.....	1.5
High income returns.....	5,6
Returns of taxpayers age 65 or over...	2.5
Classified by marital status.....	2.6
Returns with income subject to tax...	3.1
Returns with itemized deductions:	
Classified by marital status.....	2.2
TAX LIABILITY	
(See total income tax and total tax liability)	
TAX OVERPAYMENT	
(See overpayment)	
TAX PREFERENCES	
(See alternative minimum tax preferences)	
TAX PREFERENCES EXCLUDED FROM ADJUSTED GROSS INCOME CONCEPTS	
Definition.....	105
Reported on:	
High income returns.....	5.6
TAX RATE REDUCTIONS	
Changes in law.....	4
TAX REFUND	
(See overpayment)	
TAX SAVINGS FROM INCOME AVERAGING	
Definition.....	99
Reported on:	
High income returns.....	5,6
Returns with income subject to tax...	3.1
TAXABLE INCOME	
Classified by:	
Marital status.....	1.3
Size of adjusted gross income.....	1.4
Size of cumulated adjusted gross income.....	1.1
Coefficient of variation.....	1.4CV
Definition.....	100
Reported on:	
Form 1040A returns.....	1.6
Form 1040EZ returns.....	1.5
High income returns.....	5,6
Return of taxpayers age 65 or over...	2.5
Classified by marital status.....	2.6
Returns with income subject to tax...	3.1
Classified by tax generated at specified rate.....	3.5
Returns with itemized deductions:	
Classified by marital status.....	1.3
Time series, 1970-1984.....	A

TAXABLE RETURNS	
Definition.....	99
Reported on:	
Form 1040A returns.....	1.6
Returns with itemized deductions.....	2.1
Returns with taxpayers age 65 or over.....	2.5
TAXES FROM SPECIAL COMPUTATIONS	
Definition.....	100
TAXES PAID DEDUCTION	
Classified by:	
Marital status.....	1.3
Definition.....	100
Reported on:	
High income returns.....	5,6
Returns with itemized deductions.....	2.1
Classified by marital status.....	2.2
Time series, 1970-1984.....	A
Type of taxes paid deduction.....	2.1
TAXPAYERS AGE 65 OR OVER	
(See age 65 or over exemptions)	
TAXPAYER EXEMPTIONS	
(See exemptions)	
TAXPAYER'S DEPENDENT EXEMPTIONS	
(See exemptions)	
TAXPAYMENTS	
(See also specific type)	
Classified by:	
Marital status.....	1.3
Size of adjusted gross income.....	1.4
Coefficient of variation.....	1.4CV
Definition.....	100
Reported on:	
Form 1040A returns.....	1.6
Returns with itemized deductions:	
Classified by marital status.....	2.2
Type of taxpayment.....	1.4
TOTAL CREDITS	
(See tax credits)	
TOTAL DEDUCTIONS	
Time series, 1970-1984.....	A
TOTAL INCOME	
Time series, 1970-1984.....	A
TOTAL INCOME TAX	
As percent of adjusted gross income.....	1.1
Average.....	1.1
Classified by:	
Marital status.....	1.3
Number of exemptions.....	2.3
Size of adjusted gross income.....	1.4
Size of cumulated adjusted gross income.....	1.1
Coefficient of variation.....	1.4CV
Definition.....	100
Reported on:	
High income returns.....	5,6
Returns of taxpayers age 65 or over...	2.5
Classified by marital status.....	2.6
Returns with income subject to tax...	3.1
Returns with itemized deductions.....	2.1
Classified by marital status.....	2.2
Time series, 1970-1984.....	A
TOTAL ITEMIZED DEDUCTIONS	
(See also specific type)	
Classified by:	
Marital status.....	1.3

Size of adjusted gross income.....1.4  
 Definition.....100  
 Reported on:  
   High income returns.....5,6  
   Returns of taxpayers age 65 or over...2.5  
     Classified by marital status.....2.6  
   Returns with itemized deductions.....2.1  
     Classified by marital status.....2.2  
 Time series, 1970-1984.....A  
 Type of deduction.....2.1  
**TOTAL NET PROFIT OR LOSS FROM BUSINESS**  
**ACTIVITIES**  
 Reported on:  
   Returns of taxpayers age 65 or over...2.5  
**TOTAL OVERPAYMENT**  
 (See overpayment)  
**TOTAL STATUTORY ADJUSTMENTS**  
 (See statutory adjustments)  
**TOTAL TAX LIABILITY**  
 Classified by:  
   Marital status.....1.3  
   Size of adjusted gross income.....1.4  
 Coefficient of variation.....1.4CV  
 Definition.....101  
 Reported on:  
   Returns of taxpayers age 65 or over...2.5  
     Classified by marital status.....2.6  
   Returns with itemized deductions:  
     Classified by marital status.....2.2

## U

**UNEMPLOYMENT COMPENSATION**  
 Classified by:  
   Marital status.....1.3  
   Size of adjusted gross income.....1.4  
 Coefficient of variation.....1.4CV  
 Definition.....101  
 Reported on:  
   Form 1040A returns.....1.6

Returns with itemized deductions.....2.1  
   Classified by marital status.....2.2  
**UNUSED ZERO BRACKET AMOUNT**  
 Classified by:  
   Marital status.....1.3  
   Size of adjusted gross income.....1.4  
 Coefficient of variation.....1.4CV  
 Definition.....101  
 Reported on:  
   Returns with income subject to tax....3.1  
   Returns with itemized deductions.....2.1  
     Classified by marital status.....2.2

## W

**WINDFALL PROFIT TAX OVERPAYMENT**  
 (See overpayment of windfall profit tax)  
**WINDFALL PROFIT TAX REFUNDS**  
 Classified by size of adjusted gross  
   income.....1.4  
 Coefficient of variation.....1.4CV  
 Reported on:  
   High income returns.....5,6  
**WINDFALL PROFIT TAX WITHHELD**  
 Classified by size of adjusted gross  
   income.....1.4  
 Coefficient of variation.....1.4CV  
 Reported on high income returns.....5,6

## Z

**ZERO BRACKET AMOUNT**  
 Definition.....101  
 Reported on:  
   Form 1040A returns.....1.6  
   High income returns.....5,6  
   Returns of taxpayers age 65 or over...2.5  
     Classified by marital status.....2.6  
   Returns with itemized deductions.....2.1

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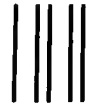
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